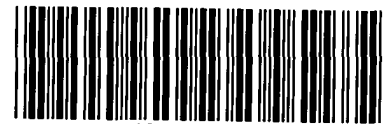


CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2016

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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	M R Cawley – Convenor L McGrath – Vice Convenor A R Morgan - Treasurer M A Crewe C H Dickson R Dorman (resigned 10 September 2015) D O' Dwyer (resigned 10 September 2015) J Grant J E Gray T Halpin K J Hogg (appointed 10 September 2015) S A Kelly A P Kerr (appointed 10 September 2015) M C Matheson B Murphy (resigned 10 September 2015) M Ramsay S J Smith (appointed 10 September 2015) A J Smyth A M Todd R J Wilson (appointed 10 September 2015)
Chief Executive Officer	A Gunner Logan
Secretary	A Gunner Logan
Company Number	SC279913
Scottish Charity Number	SC029199
Registered Office and Principle Address	Norton Park 57 Albion Road Edinburgh EH7 5QY
Auditors	Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD
Bankers	The Royal Bank of Scotland plc 36 St Andrew Square Edinburgh EH2 2YB

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT

The Board of Directors present their report and financial statements for the year ended 31 March 2016.

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

CCPS aims and objectives were reframed in 2015-16 using a logic model approach. Our ultimate objective is to ensure that people receive the support they need to fulfil their potential and enjoy a better quality of life, and in pursuance of this, we seek to achieve the following high-level outcomes:

- Voluntary sector care and support provision is sustainable
- Voluntary sector providers deliver high quality, personalised care and support
- Voluntary sector providers lead in innovation in service design, planning and commissioning
- Voluntary sector providers are key strategic partners in local and national policy and planning structures
- Voluntary sector providers operate within a policy and practice environment that reflects the principles of the Christie Commission.

These are supported by a more detailed set of outcomes relating to the operational concerns of our membership, including workforce development; improved commissioning and procurement; proportionate regulation and scrutiny; greater partnership working; and development of our capacity to contribute to and influence the policy landscape.

Finally, CCPS aims to ensure that the organisation itself is run effectively and efficiently to support the achievement of its outcomes.

Activities overview 2015-16

In the context of the increasingly challenging economic and financial situation facing public service provision in Scotland, a central theme of our work in 2015-16 was the funding and future sustainability of care and support.

For a number of years, CCPS has worked to highlight in particular the impact of worsening financial pressure on workforce pay and conditions, and the potential consequences for recruitment, retention and ultimately for the quality of care and support provided by our sector. We presented further evidence to decision-makers in 2015-16, and worked in close collaboration with colleagues in Scottish Government, the Convention of Scottish Local Authorities (COSLA), Scottish Care, Social Work Scotland and others to find a way to address this major risk to services.

We were therefore delighted by the Scottish Government's announcement in February 2016 that it is committed to payment of the Scottish Living Wage to all care and support workers in adult services. This is a major achievement and we are now working in partnership to deliver this important policy ambition.

This initiative, as well as being positive in itself, has provided fresh impetus for reform in commissioning and procurement policy and practice. CCPS continued to lead the debate in this area during 2015-16 by initiating a programme of work, supported by the Scottish Government, aimed at identifying new approaches based on collaboration rather than competition, and bringing commissioners and providers together to identify, design and test new models. In taking this work forward, we have been able to build on the significant investment of time and resource that we made in respect of our contribution to the detail of procurement reform legislation in Scotland.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Activities overview (continued)

At the same time, we put considerable effort into renewing and developing our relationships with key agencies and organisations with an interest in commissioning for quality, including the Care Inspectorate, COSLA and Social Work Scotland. This has resulted in a range of important partnership initiatives, described below, which will enable us to work collaboratively to progress the significant reform agenda ahead.

Our activities in all these connections have been wide-ranging and have included collecting and providing information; conducting and commissioning research; facilitating debate, dialogue and exchange; policy and practice development; capacity-building; representation and influence; and promoting the achievements of our sector. The logic model approach described earlier in this report is intended to ensure that all parts of the organisation, including our funded projects, work towards the same outcomes. Team working and collaboration within CCPS itself has been significantly enhanced by this approach.

During the year, CCPS membership saw modest growth to reach a total of 74 of Scotland's most substantial third sector providers of care and support. This level of commitment and support from hard-pressed organisations has been very important in enabling CCPS to act as a strong voice for providers and exert appropriate influence on their behalf.

CCPS continued to benefit from significant levels of Scottish Government funding. A further year of financial support was secured to underpin the Housing Support Enabling Unit (HSEU), which we host in partnership with the Scottish Federation of Housing Associations (SFHA); and following the successful delivery of our three-year Providers & Personalisation Programme, a more streamlined successor programme was confirmed, funded and launched.

In addition, The Scottish Government renewed its grant funding for our Workforce Development Network in 2015-16 which enabled our team of Workforce Associates to deliver an ambitious programme of work; and in a new development, we were delighted to receive a Scottish Government grant to fund a new project designed to support the engagement of our sector with the national reform programme for community justice in Scotland. This work is managed the Criminal Justice Voluntary Sector Forum (CJVSF) hosted by CCPS and funded by The Robertson Trust and The Monument Trust.

CCPS also benefited once again from a grant awarded by the Third Sector Early Intervention Fund to support our work on policy development associated with the Children and Young People (Scotland) Act and the National Third Sector GIRFEC Project.

CCPS is grateful to all its funders for their continuing interest in and support for our work.

At the year end, the CCPS staff team stood at ten (nine full time, one part time) with the addition of two freelance associates and secondments from two member organisations (Includem and Loretto Care) to deliver the Workforce Development Network programme.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance

- As noted earlier in this report, we were delighted in February 2016 to welcome the Scottish Government's commitment to payment of the **Scottish Living Wage** to care and support workers in adult services. This was the result of several years' work, during which CCPS led the debate, gathering and presenting clear evidence and making a persuasive case for change.
- The CCPS Board formed a sub-committee to support our work on funding issues, and on tackling low pay in particular. It agreed a set of actions for the organisation following the Scottish Government's announcement regarding the Scottish Living Wage for care and support workers, including a series of **comprehensive briefings** for members, **early engagement** with commissioning authorities, and the development of a **cost calculator** to assist in identifying minimum funding levels that will enable providers to comply with the new requirement. All this work will be carried forward into 2016-17.
- CCPS was invited by the Scottish Government to join a new **National Partners Group** to oversee and monitor implementation of the Scottish Living Wage commitment. Senior figures from the group addressed the CCPS membership in March 2016 and listened to their views and concerns. The group went on to produce **joint guidance** for commissioners and providers which emphasised the importance of partnership working and collaboration.
- In light of all these developments, the **National Care Home Contract** had to be revised and renegotiated. In collaboration with Scottish Care, CCPS was a negotiating partner and succeeded in securing a two-stage uplift to fees to enable providers to deliver on the commitment to staff in 2016-17
- We made a major contribution to the development of **statutory procurement guidance on 'Fair Work'** published in October 2015. The guidance emphasises the connection between the treatment of the workforce and the quality of services, especially in social care. We are taking forward plans to monitor implementation of the guidance during 2016-17.
- In a related initiative, also in October 2015 we signed off an agreement with Scottish Government regarding the allocation and distribution of a £2.5M **'Fair Work'** resource for contracted providers, intended to enable them to introduce or enhance Fair Work conditions within their organisations. It was, however, a disappointment to note that by the year end, very little of this resource had reached providers, and we will continue to monitor the situation into 2016-17.
- We continued to raise awareness among government officials, ministers and commissioning authorities of the challenges faced by providers in complying with the 2014 Employment Appeals Tribunal ruling on payment for **sleepover** shifts. The urgency of this situation was made even more pressing this year by the UK Chancellor's announcement in July 2016 about the introduction of a new, higher minimum wage, the **'National Living Wage'**. CCPS collected further evidence from members about the impact of this new development and presented it to decision makers.
- CCPS engaged positively during the year with the **Fair Work Convention** established by the Scottish Government to identify and promote the key contributory factors to fairer workplaces in Scotland. We set up discussion sessions with Convention members during which a range of ideas were put forward for greater staff engagement, voice and autonomy in the social care field. Many of these ideas were carried forward in the Convention's report and this work will continue into 2016-17.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

- Despite the many positive developments regarding workforce pay and conditions during 2015-16, the sector continues to face major challenges regarding the overall adequacy of resources for care and support. This year we launched our revised monitoring tool for providers, the **CCPS Business Resilience Survey**, and the returns will enable us to document the significant ongoing financial pressure now facing providers and to present relevant evidence to colleagues in government.

As noted above, the sustainability of care and support in our sector is heavily influenced by the approach taken by funding authorities to **commissioning and procurement**. Our outcome in this area relates to the need for commissioning to be focused on sustainable, high quality support, and in 2015-16 we initiated an ambitious programme of work to identify and support new approaches. As noted above, this work is financially supported by the Scottish Government.

- The programme was launched with a national event – *Beyond Competition* – which explored **alternatives to tendering for social care**. Contributors included Dr Henry Kippin, Director of Collaborate; Linda Hutchison from LH Alliances; and Andrew Richmond from Scotland Excel. This well-attended event was run in partnership with Social Work Scotland (SWS) which helped draw in a balanced audience of providers and local authority commissioners.
- The event was followed up by further sessions on **alliancing** and the facilitation of three specific proposals for the development of alliances locally and nationally.
- CCPS played a strong and active role in the development of revised **statutory and best practice guidance for social care procurement** following the passing of the Procurement Reform (Scotland) Act 2014. We drew up an ambitious set of 'asks' for the guidance to cover, including clarification about the application of procurement regulations to Self-Directed Support, and were delighted when all our key points were taken on board.
- CCPS facilitated a series of **Action Learning Sets** for providers and commissioners working on the design and commissioning of services for children and young people, in close collaboration with our Providers & Personalisation Programme (described in more detail later in this report). Learning from the series, *Doing Things Differently*, is now being written up and disseminated.
- CCPS joined the national advisory group convened by the Care Inspectorate and Healthcare Improvement Scotland (HIS) on **Joint Inspection of Strategic Commissioning**.
- Preparatory design work was undertaken for a series of workshops to support providers faced with managing significant resource constraints. The **Coping With Cuts** events themselves are being taken forward in 2016-17.
- Similarly, preparatory work was undertaken in collaboration with the Doran Review Project Board with respect to a facilitated event looking at local and national **procurement and commissioning of services for young people with complex needs**. *Commissioning for Complexity* will also be taken forward in 2016-17.
- In June 2015, CCPS organised a session for providers looking at the particular commissioning approach now adopted by NHS Highland for **care at home for older people**. The elimination of price competition and the application of a standard tariff aroused great interest among providers and we have highlighted the advantages of this approach in our work relating to the Living Wage in adult social care.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

New approaches to funding, commissioning and procurement are all part of the broader **reform agenda** for public services and for care and support in particular. CCPS's outcome in this area relates to our continuing support for the principles of the Christie Commission, and we have worked collaboratively on this agenda in a number of ways.

- We are full partners in the '**Delivering Change**' programme hosted by COSLA. The programme includes the development of proposals to reform the National Care Home Contract and to take forward work to reshape the way that care and support is delivered to people in their own homes. This work stems from our 2014-15 series of seminars organised jointly with Social Work Scotland.
- We have provided opportunities for members to understand and examine **new models** for the delivery of care, including a number of sessions looking at the Buurtzorg model from the Netherlands and new initiatives in Scotland aimed at reducing reliance on paid support and the 'hourly rate'.
- Our CCPS Committee on Care and Support for Children and Young People (the 'Children's Services Committee') continues to focus on the role that members can play in the prioritisation of **prevention and early intervention**. The committee has joined the Reference Group for a Scottish Government-led project, Realigning Children's Services, which promotes better use of data to inform commissioning of children's services in Community Planning Partnership areas.
- In association with the Scottish Government, Scottish Care and the Care Inspectorate, CCPS hosted a seminar for care home providers examining the potential for the development of **tenancy-based options for the long-term care of older people**, in line with the recommendations of the Task Force on the Future of Residential Care (of which we were a member).

Third and voluntary sector providers deliver **high quality** services to people with support needs. In adult care and support in particular, Care Inspectorate data shows that our sector continues to out-perform our counterparts in both the public and private sectors. Our outcomes in this area relate to the role we can play in supporting providers to acquire and development appropriate **information, knowledge and skills**; and the need for **regulation** to be proportionate and to drive improvement.

- **Timely and up to date information** is highly valued by members. During the year, CCPS issued regular electronic Information Digests as well as e-bulletins and briefings on a range of topics of immediate relevance to providers. Many of these related to specific areas of interest to providers covered by our funded projects: more information on these appears further on in this report.
- We continued to operate our highly-valued **information exchange service**, enabling members to support each other to identify solutions to specific operational challenges through sharing knowledge and experience, and recommending tried-and-tested approaches.
- Members were able to pick the brains of an impressive range of influential figures at our regular **membership meetings**, including colleagues from Audit Scotland; senior Scottish Government officials responsible for the Fair Work procurement guidance, health and social care integration, and the introduction of the Living Wage; the Chair of the Integrated Joint Boards Chief Officers Network; the Chief Executive of the Care Inspectorate; the Chief Executive of the Office of the Scottish Charity Regulator; the Chief Executive of Scottish Care; and the Chief Officer for Health and Social Care at COSLA.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

- Our Children's Services Committee also welcomed a series of influential **guest speakers** including the Convenor of the Social Work Scotland Children and Families Standing Committee and a number of senior Scottish Government officials responsible for the implementation of the Children & Young People (Scotland) Act 2014 and Getting It Right For Every Child (GIRFEC), including the Director for Children and Families.
- As noted earlier in this report, we took the opportunity this year to refresh and strengthen our engagement with the **Care Inspectorate**. The Chief Executive endorsed and personally attended the first of a new series of regular **liaison meetings** for providers and senior inspectors, at which an ambitious agenda for joint work was agreed covering a range of key areas of common interest.
- CCPS was invited to join the Care Inspectorate's own **High-Level Advisory Group**, and the advisory group on joint inspection which it runs collaboratively with Healthcare Improvement Scotland (HIS).
- We have also devoted significant time and staff resource to active engagement with the continuing review of the **National Care Standards**, holding a series of consultation events for members and joining the Development Group which is drafting the new standards and the underpinning principles that will support them.

Following on from our successful 2014 conference, *From Providers to Partners*, our work in 2015-16 continued to emphasise the importance of **partnership working and positive relationships** to the achievement of our desired outcomes.

- As noted earlier in this report, we have worked hard to bring **commissioners and providers together** to identify and develop new opportunities for collaborative commissioning and alternatives to competitive tendering.
- We continued to work alongside other third sector interests on the Third Sector Advisory Group on **Health and Social Care Integration**. In December 2015 we consulted members on our approach to provider support for integration and agreed to work more closely with the dedicated support team hosted by the Health and Social Care Alliance, with a view to ensuring that they address provider issues in their work programme. Meanwhile, we continued to work with both the Alliance and Voluntary Action Scotland (VAS) on a specific piece of Scottish Government-funded work designed to skill up local Third Sector Interfaces (TSIs) with regard to the issues faced by national third sector organisations.
- We were invited to join the governance committee of the new **Improvement Hub** for health and social care integration, hosted by HIS. In this capacity we worked to emphasise the importance to our sector of effective strategic commissioning and this will now be a key element in the iHub's programme of work.
- Our Children's Services Committee continued during 2015-16 to oversee our work promoting greater involvement and engagement of third sector providers in **children's services planning** and the embedding of GIRFEC. As noted earlier in this report, we were delighted to be awarded a further grant from the Third Sector Early Intervention Fund to support this work into 2016-17 and beyond.
- We were equally delighted, following a grant award confirmed in early 2015, to appoint a new member of staff to take forward a programme of work designed to promote and strengthen third sector engagement in the new **community justice** structures throughout Scotland. Further details of this work are set out later in this report.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

CCPS is committed to playing a role on behalf of providers in our sector in **influencing** the development of policy and practice as it impacts on our members. Our outcome in this area emphasises the importance of promoting the Christie Commission principles in our influencing and representational activity.

Feedback from the CCPS membership continues to show that **representation on key government working groups** is of considerable importance to providers. During the year, CCPS was invited to serve on a range of new groups: in addition to those already mentioned in this report, these included the Audit Scotland Project Advisory Groups on the performance audits of health and social care integration and social work services in Scotland; the Disclosure Scotland Advisory Board; and the Scottish Government Ill Health and Disability Benefits Stakeholder Reference Group.

Specific work programmes

CCPS continued, with welcome external funding, to host a series of focused work programmes designed to support providers in specific areas of interest. Each of these programmes has produced its own detailed annual report: some of the highlights are presented here.

The **Housing Support Enabling Unit (HSEU)**, funded by the Scottish Government and hosted by CCPS in collaboration with the Scottish Federation of Housing Associations, entered its 12th year of operation in 2015-16. The Unit assists providers of housing support to understand key issues within the sector, demonstrate the impact of their work and raise the profile of housing support and the contribution it makes.

- The Unit has continued to focus on those aspects of **welfare reform** that impact on housing support providers. In November, the Chancellor announced plans to limit housing benefit for tenants in social rented tenancies: the Unit worked with the SFHA and other representative bodies to communicate the significant concerns of the sector and was successful in securing a year's deferment of the proposed cap.
- The Unit's **Better Futures** outcomes system has continued to develop, offering providers a tool to measure individual progress and demonstrate service outcomes. Growing interest in the system among providers and commissioners was in evidence at the Unit's Better Future's annual event in September.
- The Unit has taken up an invitation to join a national **Personal Outcomes Network** and has been contributing to its work in promoting the use of a personal outcomes approach in health and social care services.
- The role of housing within the **health and social care integration** has now been acknowledged at a policy level. The Unit has contributed to the work of the cross-sector Housing Partners for Health and Wellbeing group to help consolidate this understanding through the development of guidance and conferences.
- In the summer of 2015 the Unit conducted its sixth annual 'No Place like Home' **Photography Competition**. Winners of competition were invited to receive their award at the annual Scottish Housing and Support Conference (SHASC) later in the year. The photos and accompanying stories from the competition are used in Unit publications throughout the year including the HSEU website and the bi-monthly eForum newsletter, which goes out to over 800 subscribers.
- The Unit worked closely with the Workforce Development Network (WDN) to ensure that housing support providers are prepared for the **SSSC registration programme** for housing support workers.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

The CCPS **Providers & Personalisation (P&P) Programme** has been running since 2011, funded by the Scottish Government to deliver practice and policy change by supporting voluntary sector providers to prepare for self-directed support (SDS) and to showcase good practice. This year, we embarked on a leaner, more focused programme designed to ensure that the SDS experience developed by adult service providers is shared with organisations supporting children and families, older people, people who experience homelessness, people with convictions and other groups.

- P&P represented providers on a range of national **advisory and working groups** throughout the year, including the Scottish Government Risk Enablement Group, the Residential Care Pilots advisory group and the SDS National Team.
- As noted earlier in this report, P&P was closely involved in delivering 'Doing Things Differently', a series of **Action Learning Sets** for children's services providers and commissioners.
- In collaboration with Glasgow Caledonian University, P&P published a major piece of research in June 2015 examining the **implementation of SDS Option 2**. The research raised a number of issues relating to the inappropriate use of procurement processes in Option 2, which strengthened our case for the relevant statutory guidance to be much clearer on this point.
- P&P ran events for housing support providers and criminal justice organisations, in collaboration with HSEU and CJVSF; it also continued to support the **Personalisation Leads Network** throughout the year and worked in a number of local areas to support providers with SDS implementation including Highland, Edinburgh, Glasgow and Scottish Borders.

With welcome funding from The Robertson Trust and The Monument Trust, CCPS was able to continue to provide dedicated support throughout 2015-16 to the **Criminal Justice Voluntary Sector Forum (CJVSF)**.

- A major focus for work during 2015-16 was the drafting and passage of the **Community Justice (Scotland) Act** through the Scottish Parliament. Working closely with Scottish Government Bill Team and with CJVSF members, we provided detailed commentary and analysis of the legislative provisions; we also lobbied successfully for an amendment requiring statutory partners to engage with the third sector in relation to local planning activities and national strategic developments.
- **Briefing papers** for providers were produced on the Community Justice (Scotland) Bill as it progressed from consultation through each stage of the parliamentary process. Briefing and discussion events were held in relation to **women involved in the criminal justice system**, and the application of **self-directed support** within criminal justice services.
- CJVSF continued to support the development and sharing of good practice around **workforce issues**, with regular meetings of the Training & Development Working Group and the development of programmes for shared learning and collaborative induction for members.
- CJVSF membership meetings benefited from input from a range of **key figures and sector experts** throughout the year, including senior colleagues from the Scottish Prison Service; Scottish Government Justice Directorate; the Serious Organised Crime Strategy team; and The Robertson Trust.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Achievements and performance (continued)

- As a direct result of CJVSF's positive contribution to the development of the Community Justice legislation, the Scottish Government commissioned the Forum to deliver the '**Strengthening Engagement Project**'. During 2015-16, this project aimed to analyse barriers to engagement between the public sector and third sector, and how the role of third sector might be developed in the new model of community justice. Phase 1 of the project has now been concluded and further funding guaranteed to take this valuable work to the next stage, as Scotland's public and third sector partners transition to the new model of community justice.

This was the third year of operation of the CCPS **Workforce Development Network (WDN)**, funded by Scottish Government and designed to support providers with a range of related issues including registration and qualifications, health and social care integration, leadership and Self-Directed Support. The WDN was facilitated by a skilled group of CCPS Workforce Associates and secondees from member organisations.

- The WDN provided strong sector input to the development of the Scottish Social Services Council (SSSC) **Leadership Strategy**, the promotion of the *Step into Leadership* resource, and associated social services leadership initiatives.
- We served on the SSSC **Self-Directed Support Workforce Board** and contributed to a range of provider-led events in this area.
- We worked with statutory partners to raise awareness of the importance of including our sector in **workforce planning for health and social care integration**.
- We put a great deal of effort into influencing the development of both the revised SSSC **Codes of Practice** and the new **Fitness to Practice** model on behalf of providers in our sector, joining the relevant Steering Groups and hosting consultation events.
- With **registration of the care at home and housing support workforce** approaching rapidly, the WDN worked to ensure that providers are well equipped to ensure all relevant staff are registered with the SSSC, producing and disseminating information, holding events and feeding back key concerns and issues from our sector.
- The WDN led once more on designing the annual **HR Voluntary Sector Benchmarking Survey** in association with Strathclyde University, and worked hard to ensure that the findings informed social services workforce policy development.
- We collaborated with IRISS and The Guardian on *The View From Here*, a piece of research designed to highlight the perspectives and experience of care and support workers in all sectors. The findings were launched at a successful event in Glasgow's Mitchell Library and received good coverage in the press.

Financial Review

During the year there was a negative net movement in funds of £82,851 (2015: £6,575 surplus); there was a positive movement in funds of £8,829 (2015: £32,403) for unrestricted funds and a negative movement of £91,680 (2015: negative £25,828) for restricted funds. With total restated funds brought forward of £336,173, this leaves total funds to carry forward of £253,322 of which £122,269 (2015: £113,440) relates to unrestricted funds and £131,053 (2015: £222,733) relates to restricted funds.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Financial Review (continued)

CCPS adopted the new Charities SORP (FRS 102) in the current year which required a change in the accounting policy to reflect the liability for the deficit funding obligation as agreed with the Scottish Voluntary Sector Pension Scheme, a defined benefit pension arrangement. At the date of transition of 1 April 2014, the initial liability was £242,121 and the funds brought forward at that date were adjusted accordingly. The effect of this change in policy in relation to the accounts for the year ended 31 March 2016 was a net reduction in funds of £43,328 and for the year ended 31 March 2015 £8,180.

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 3 months of budgeted expenditure (2016/17: £98,000). With the inclusion for the first time on the balance sheet of the SVSPS pension liability under SORP FRS 102, free reserves have been considerably reduced in the year and now stand at £36,039. The Board are aware of the position and are seeking to rebuild free reserves to meet the 3 month expenditure target over the next few years.

Plans for future periods

The CCPS Board and staff held a strategy day in February 2015, where we examined progress towards our outcomes and discussed potential areas for further development. It was agreed that our current priorities remain sound, and that the agreed suite of outcomes should be retained into 2016-17. We also agreed to provide a particular focus on a number of key areas:

- As in 2015-16, the future **sustainability** of care and support in our sector will continue to be a clear priority. We will work to implement the Scottish Living Wage in line with the government commitment announced this year; we will participate fully in the range of reform programmes in train; and we will host a major national conference on sustainability in November 2016.
- We will place renewed emphasis on **workforce issues**, especially in the areas of recruitment & retention and registration & qualifications, the latter with particular reference to housing support.
- As well as continuing to press for adequate funding, CCPS will work to support (and lead) **collaborative efforts to innovate in service redesign** in the context of diminishing resources. At the same time, we should remain realistic about the extent to which community assets, social capital and unpaid care can serve as replacements for paid support.
- To support the successful delivery of our strategy and to fulfil our commitment to succession planning, we will implement proposals developed during 2015-16 to restructure the senior management of the organisation and in particular, to create a post of Deputy Director.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

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 three sub-committees of the Board: the first oversees the work of the Scottish Government-funded Housing Supporting Enabling Unit (HSEU), which is a collaborative project between CCPS and the Scottish Federation of Housing Associations (SFHA); 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; and the third oversees the work of the Criminal Justice Voluntary Sector Forum (CJVSF), an initiative funded by The Robertson Trust and The Monument Trust that brings together the major voluntary sector providers of criminal justice services in Scotland.

In addition to these formal sub-committees, the board also remits matters relating to staff terms and conditions to a small working group comprising the Convener, the Treasurer and two other board members. Working groups and reference groups are convened from time to time to support specific projects and programmes, for example the Providers & Personalisation Reference Group.

Decision making

The Board meets four times a year; the full membership also meets four times a year. The strategic plan is 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 detailed reports on progress to the Board, and regular updates to the wider membership.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Structure, governance and management (continued)

Risk management

The Directors continue to assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that the systems are in place to mitigate the company's exposure to those risks.

The main risks that the Directors have identified and plans to manage these risks are:

- | | |
|---|---|
| 1) Pension scheme deficit grows; or loss of income inhibits capacity to meet deficit. | This liability will be clearly identified in the annual budget. In consultation with other members of the scheme the Board will explore options for reducing the deficit. The Board will require funded Unit(s) who had staff in the scheme to contribute to annual repayments. |
| 2) Significant number of members decide not to renew membership, or to withdraw. | The Board will ensure members are regularly surveyed about their expectations of the association and satisfaction with services provided. They will ask members for early indication of their intention to withdraw. The membership fee structure will be kept under review. |
| 3) Significant number of members become insolvent and close down, or merge with others. | CCPS will actively recruit new members (facilitated by potential adjustment to fees as necessary). |
| 4) Loss of funding for units/programmes | The Board will carry out an annual review of the core budget of CCPS with income from units/programmes stripped out in order to evaluate the sustainability of CCPS core functions. Tight financial control by Board/Director |
| 5) Loss of critical staff | The Board will ensure appropriate remuneration and development opportunities and the Director will facilitate regular team meetings/records to facilitate step-in. The Board have recently introduced new measures for succession planning and deputising for critical staff members. |

Key management personnel

The Board consider that they, together with the Chief Executive Officer, comprise the key management personnel (see note 9 to the financial statements). The directors give their time freely and the pay and remuneration of the key management personnel is set by the Board and kept under annual review.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

DIRECTORS' REPORT (continued)

Directors Responsibilities Statement

The Directors (whoever 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 2015 (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

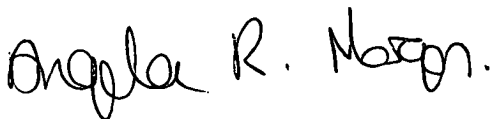
- a) there is no relevant audit information of which the charitable company's auditor is unaware, and
- b) the Board of Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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 24 August 2016 and signed on their behalf by:

A R Morgan
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 2016 which comprise the Statement of Financial Activities (incorporating Income & Expenditure Account), the Balance Sheet, a Cash Flow Statement 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 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 (as amended). Our audit work has been undertaken so that we might state to the charitable 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 charitable company, the charitable company's members as a body, and its directors 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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

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 2016 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 (as amended).

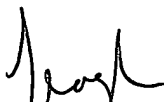
Opinion on other matter prescribed by the Companies Act 2006

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.

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 accounts in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the Directors' Report and the requirement to prepare a strategic report.



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

24 August 2016

Geoghegans is eligible to act as an auditor in terms of section 1121 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 2016

	Notes	Unrestricted Funds	Restricted Funds	Total 2016	Restated Total 2015
Income from:					
Charitable activities	3	240,370	412,502	652,872	778,231
Investments	4	305	-	305	274
Total income		<u>240,675</u>	<u>412,502</u>	<u>653,177</u>	<u>778,505</u>
Expenditure on:					
Charitable activities	5	<u>171,269</u>	<u>508,268</u>	<u>679,537</u>	<u>753,723</u>
Total expenditure		<u>171,269</u>	<u>508,268</u>	<u>679,537</u>	<u>753,723</u>
Net (expenditure)/income	8	69,406	(95,766)	(26,360)	24,782
Transfers between funds	13	<u>(4,086)</u>	<u>4,086</u>	<u>-</u>	<u>-</u>
		65,320	(91,680)	(26,360)	24,782
Other recognised gains/(losses):					
Remeasurement gains/(losses) on defined benefit pension scheme	16	<u>(56,491)</u>	<u>-</u>	<u>(56,491)</u>	<u>(18,207)</u>
Net movement in funds		8,829	(91,680)	(82,851)	6,575
Total funds brought forward		<u>113,440</u>	<u>222,733</u>	<u>336,173</u>	<u>329,598</u>
Total funds carried forward		<u>£ 122,269</u>	<u>£ 131,053</u>	<u>£ 253,322</u>	<u>£ 336,173</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

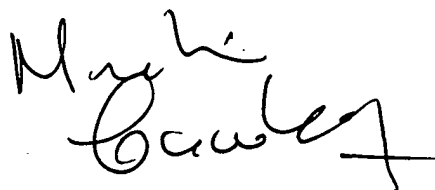
BALANCE SHEET at 31 March 2016

	Notes	2016	Restated 2015
Fixed Assets:			
Tangible Assets	10	-	-
Current Assets:			
Debtors	11	14,334	13,548
Cash at bank and in hand		597,243	610,455
		<u>611,577</u>	<u>624,003</u>
Liabilities:			
Creditors: Amounts falling due within one year	12	(64,626)	(37,529)
Net assets excluding pension liability		546,951	586,474
Defined benefit pension scheme liability	16	(293,629)	(250,301)
Net Assets		<u>£ 253,322</u>	<u>£ 336,173</u>
The funds of the charity:			
Unrestricted funds	13	122,269	113,440
Restricted funds	13	131,053	222,733
		<u>£ 253,322</u>	<u>£ 336,173</u>

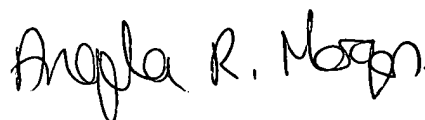
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the Board of Directors on 24 August 2016 and signed on its behalf by:

M R Cawley
Convenor



A R Morgan
Treasurer



Company Number: SC279913

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES for the year ended 31 March 2016

	2016	2015
<i>Net (expenditure)/income for the year (as per the SOFA)</i>	(26,360)	24,782
Adjustments for:		
Actuarial gains/(losses)	(56,491)	(18,207)
Depreciation	-	715
Bank interest	(305)	(274)
(Increase)/decrease in debtors	(786)	1,965
Increase in creditors	70,425	18,811
<i>Net cash provided by operating activities</i>	<u>£ (13,517)</u>	<u>£ 27,792</u>

STATEMENT OF CASH FLOWS for the year ended 31 March 2016

	2016	2015
Cash flows from operating activities:		
<i>Net cash provided by operating activities</i>	<u>(13,517)</u>	<u>27,792</u>
Cash flows from investing activities:		
Bank interest	<u>305</u>	<u>274</u>
<i>Net cash flow provided by investing activities</i>	<u>305</u>	<u>274</u>
 <i>Change in cash and cash equivalents in the year</i>		
	(13,212)	28,066
Cash and cash equivalents at the beginning of the year	<u>610,455</u>	<u>582,389</u>
Cash and cash equivalents at the end of the year	<u>£ 597,243</u>	<u>£ 610,455</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

The financial statements have been prepared on a going concern basis.

CCPS – Coalition of Care and Support Providers in Scotland meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note.

Reconciliation with previous Generally Accepted Accounting Practice

The charity adopted SORP (FRS 102) in the current year and in preparing the accounts, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required.

At the date of transition in applying the requirement to recognise liabilities arising from post-employment benefits, a liability was recognised for the present value of outstanding additional contributions based on past service of CCPS employees, as members of the Scottish Voluntary Sector Pension Scheme. The initial liability was for £242,121. No other restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided.

Reconciliation of funds and balances

	1 April 2014	31 March 2015
Fund balances as previously stated	571,719	586,474
Post employment benefits	<u>(242,121)</u>	<u>(250,301)</u>
Fund balances restated	<u>£329,598</u>	<u>£336,173</u>

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:

Income from charitable activities

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.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2016**

1 Accounting policies (continued)

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 5.

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 and 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.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised.

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

Office equipment – 3 years straight line basis.

Debtors

Trade debtors and prepayments are recognised at the settlement amount due.

Creditors and Provisions

Creditors are recognised where the charity 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.

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.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

1 Accounting policies (continued)

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 Income from charitable activities	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
Grants				
Scottish Government Housing Services and Regeneration Division funding re: Housing Support Enabling Unit	3,000	117,640	120,640	120,640
Scottish Government, Office of the Chief Social Work Advisor funding re: Workforce Development Network	7,000	63,000	70,000	35,000
Scottish Government Care, Support and Rights Division funding re: Providers & Personalisation Programme	7,200	4,639	11,839	144,439
Scottish Government Care, Support and Rights Division funding re: P&P Guidance Project	-	-	-	92,013
Co-funding from The Robertson Trust and The Monument Trust re: Criminal Justice Voluntary Sector Forum	5,000	45,000	50,000	50,000
Scottish Government Community Justice Division funding re: Criminal Justice Voluntary Sector Forum Strengthening Engagement Project	-	50,000	50,000	-
Scottish Government Care, Support and Rights Division re: funding support for programme of work on Commissioning, Procurement and SDS	-	50,000	50,000	-
Big Lottery Third Sector Early Intervention Fund re: funding support for programme of work on Children's Services Policy and Engagement	-	22,511	22,511	22,860
	22,200	352,790	374,990	464,952
Subscriptions and memberships	216,007	2,312	218,319	221,140
Course income	-	19,250	19,250	19,215
Conference income	-	-	-	41,530
Events income	2,163	15,000	17,163	8,144
Research income	-	12,900	12,900	10,250
Consultancy income	-	10,250	10,250	13,000
	<u>£ 240,370</u>	<u>£ 412,503</u>	<u>£ 652,872</u>	<u>£ 778,231</u>

Income from charitable activities was £652,872 (2015: £778,231) of which £240,370 was unrestricted (2015: £295,267) and £412,503 was restricted (2015: £482,964).

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2016

4	Investment income	2016	2015
	Interest received	305	274
		<u>£ 305</u>	<u>£ 274</u>

Both current and prior year figures reflect unrestricted investment income.

5	Analysis of expenditures on charitable activities	Basis of Allocation	Total 2016	Restated Total 2015
	Staff costs	Staff time	343,347	360,434
	Travel	Direct	11,359	12,245
	Printing	Direct	20,325	9,446
	Website development	Direct	804	96
	CCPS events	Direct	50,120	54,848
	Office costs share	Usage	16,170	14,161
	Conference expenditure	Direct	-	49,022
	Membership EASPD	Direct	2,943	3,443
	Subscriptions/publications	Direct	2,044	2,544
	Research/consultancy	Direct	129,861	149,402
	Equipment	Direct	2,536	4,856
	Outcomes framework costs	Direct	17,091	15,690
	Bad debts	Direct	-	300
	DB pension scheme expenses	Direct	2,635	2,558
	DB pension interest charge	Direct	5,472	8,063
	Support costs (see note 6)		56,565	48,495
	Governance costs (see note 7)		18,264	18,120
			<u>£ 679,537</u>	<u>£ 753,723</u>

Expenditure on charitable activities was £679,537 (2015: £753,723) of which £171,269 was unrestricted (2015: £244,931) and £508,268 was restricted (2015: £508,792).

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2016

6	Support costs	Basis of Allocation	2016	2015
	Staff costs	Staff time	24,913	22,026
	Office costs share	Direct	10,779	9,441
	Professional fees	Direct	521	1,012
	Stationery	Direct	3,436	2,635
	Computer costs	Direct	46	92
	Depreciation	Direct	-	715
	Insurance	Direct	935	874
	Life Assurance costs	Direct	1,477	1,415
	Training	Direct	6,620	3,160
	IT Support	Direct	6,929	6,231
	Bank charges	Direct	909	894
			<u>£ 56,565</u>	<u>£ 48,495</u>
7	Governance costs	Basis of Allocation	2016	2015
	Audit fees	Direct	2,300	2,230
	Accountancy fees	Direct	2,080	1,490
	Trustee indemnity insurance	Direct	250	250
	Staff costs	Staff time	13,634	14,150
			<u>£ 18,264</u>	<u>£ 18,120</u>
8	Net movement in funds		2016	2015
			£	£
	This is stated after charging:			
	Depreciation		-	715
	Auditors' remuneration (excluding VAT)			
	- audit services		1,917	1,858
	- other services		1,733	1,502
			<u>1,733</u>	<u>1,502</u>

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2016

9 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 (2015: None).

The staff costs were:

	2016	2015 Restated
Salaries and wages	327,610	343,167
Social Security costs	32,169	33,407
Pension	22,115	20,036
	<u>£ 381,894</u>	<u>£ 396,610</u>

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

	2016	2015
Management	3	3
Policy and Development	5	6
Administration and support	2	2
	<u>10</u>	<u>11</u>

One employee (2015: One) received emoluments of between £60,000 and £70,000 in the year.

Pension contributions were made to a defined contributions scheme for the highest paid employees of £6,168 (2015: £6,076).

The total amount of employee benefits received by key management personnel is £67,540 (2015: £66,840). The key management personnel comprise the Chief Executive Officer.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2016

10	Tangible fixed assets	Office Equipment			
	Cost				
	At 31 March 2015			11,211	
	Additions			-	
	Disposals			-	
	At 31 March 2016			<u>11,211</u>	
	Depreciation				
	At 31 March 2015			11,211	
	Charge for the year			-	
	Disposals			-	
	At 31 March 2016			<u>11,211</u>	
	Net book value				
	At 31 March 2016			<u>£</u>	-
	At 31 March 2015			<u>£</u>	-
11	Debtors	2016		2015	
	Trade debtors	1,057		11,115	
	Prepayments and other debtors	<u>13,277</u>		<u>2,433</u>	
		<u>£</u>	<u>14,334</u>	<u>£</u>	<u>13,548</u>
12	Creditors: Amounts falling due within one year	2016		2015	
	Trade creditors	22,578		23,317	
	Other creditors	12,668		10,492	
	Accruals	4,380		3,720	
	Deferred income	<u>25,000</u>		<u>-</u>	
		<u>£</u>	<u>64,626</u>	<u>£</u>	<u>37,529</u>
	Deferred income				
		Balance 1 April 2015	Released in year	Deferred in year	Balance 31 March 2016
	Scottish Government commissioning and procurement grant	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
		<u>£</u>	<u>-</u>	<u>£</u>	<u>25,000</u>

Deferred on the basis that the grant relates to a 2016/17 project.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2016

13 Funds	31 March 2015 Restated	Incoming Resources	Resources Expended	Actuarial gains/ (losses)	Transfers	31 March 2016
<i>Unrestricted:</i>						
General Fund	38,440	240,675	(171,269)	(56,491)	(15,315)	36,040
<i>Designated:</i>						
Commissioning Fund	75,000	-	-	-	(14,311)	60,689
Redundancy Fund	-	-	-	-	25,540	25,540
	<u>113,440</u>	<u>240,675</u>	<u>(171,269)</u>	<u>(56,491)</u>	<u>(4,086)</u>	<u>122,269</u>
<i>Restricted:</i>						
Housing Support Enabling Unit Providers & Personalisation Programme	53,065	147,140	(155,072)	-	(1,225)	43,908
P&P Guidance Project	46,947	16,639	(118,877)	-	55,540	249
Criminal Justice Voluntary Sector Forum	64,635	-	(9,095)	-	(55,540)	-
Criminal Justice Voluntary Sector Forum Strengthening Engagement Project	45,595	47,312	(44,915)	-	6,734	54,726
Commissioning, Procurement and SDS	-	50,000	(25,162)	-	(6,734)	18,104
Workforce Development Network	-	53,000	(67,311)	-	14,311	-
Children's Services Policy and Engagement	12,472	75,900	(65,410)	-	(9,000)	13,962
	<u>19</u>	<u>22,511</u>	<u>(22,426)</u>	<u>-</u>	<u>-</u>	<u>104</u>
	<u>222,733</u>	<u>412,502</u>	<u>(508,268)</u>	<u>-</u>	<u>4,086</u>	<u>131,053</u>
	<u>£ 336,173</u>	<u>£ 653,177</u>	<u>£ (679,537)</u>	<u>£ (56,491)</u>	<u>£ -</u>	<u>£ 253,322</u>

Analysis of funds per balance sheet at 31 March 2016

	Unrestricted Funds	Restricted Funds	Net Assets
Net current assets	415,898	131,053	546,951
Defined benefit pension scheme liability	(293,629)	-	(293,629)
	<u>£ 122,269</u>	<u>£ 131,053</u>	<u>£ 253,322</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2016

13 Funds (continued)

Housing Support Enabling Unit (restricted)

The Housing Support Enabling Unit is a project funded primarily through the Scottish Government Housing Services and Regeneration Division to assist and support voluntary and independent service providers in relation to their provision of housing support. The Scottish Federation of Housing Associations (SFHA) also makes a financial contribution to the HSEU in recognition of the importance of the Unit's work on behalf of housing associations. In addition; the HSEU generates funds from subscribers to their Better Futures outcomes framework software. These subscriptions pay in part for on-going commitments towards maintenance and license fees charged by the software developer.

Providers & Personalisation Programme (restricted)

The Providers & Personalisation Project was funded by the Scottish Government Care, Support & Rights Division to assist and support service providers in relation to the developing agenda for personalisation and self-directed support.

P&P Guidance Project (restricted)

The SDS Guidance Project was funded by the Scottish Government Care, Support & Rights Division for the purpose of developing provider and service user guidance for self-directed support.

Criminal Justice Voluntary Sector Forum (restricted)

The Criminal Justice Voluntary Sector Forum is funded in equal parts by The Robertson Trust and The Monument Trust to assist and support service providers in relation to work around criminal justice.

Criminal Justice Voluntary Sector Forum Strengthening Engagement Project Fund (restricted)

The Strengthening Engagement Project was funded by The Scottish Government Community Justice Division to assist the work of the Third Sector to help facilitate the transition of the new model for Community Justice in Scotland. The aim of this funding will be to support the sector to build their capacity and capacity to work together on the achievement of improved outcomes for community justice.

Funding support for programme of work on Commissioning Procurement and SDS (restricted)

The Commissioning & Procurement Project was part funded by The Scottish Government Care, Support and Rights Division to help social care providers to develop their capacity in relation to the commissioning and procurement of health and social care services.

Workforce Development Network (restricted)

The Workforce Development Network project was funded by The Scottish Government Office of the Chief Social Work Adviser to aid with the development of Scotland's Social Service Workforce.

Funding support for programme of work on Children's Services Policy and Engagement (restricted)

The Big Lottery Third Sector Early Intervention Fund grant is a two year grant to develop CCPS' capacity to support members' engagement with the National Third Sector GIRFEC Project and to influence national children's policy development, with particular focus on the Children and Young People's Bill.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2016

13 Funds (continued)

Commissioning & Procurement Fund (designated)

The Commissioning Fund relates to monies set aside to co-ordinate the work of CCPS and its funded programmes in relation to commissioning, procurement and SDS.

Redundancy Fund (designated)

The Redundancy Fund represents monies set aside against future redundancy payments. Grant funding for projects is either for one year or for longer periods "in principle", subject to confirmation on an annual basis. Due to the relatively high risk that CCPS will have to instigate redundancy proceedings in a given financial year, provision has been made here to cover the potential costs. This fund will be reviewed annually by the CCPS Board to allow for any perceived changes to the funding climate.

14 Financial Commitments

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

	2016		2015	
	Buildings	Other	Buildings	Other
Not later than one year	1,130	-	6,782	416
Later than one year and not later than five years	-	3,321	-	-
	<u>£ 1,130</u>	<u>£ 3,321</u>	<u>£ 6,782</u>	<u>£ 416</u>

15 Related Parties

There were no related party transactions in the year. (2015: none).

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2016

16 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 £22,115 (2015: £20,016). The amount included within creditors at the year is £Nil (2015: £Nil).

(b) Defined benefit pension arrangements

The company participates in the Scottish Voluntary Sector Pension Scheme, a multi-employer scheme which provides benefits to some 95 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 at 30 September 2014. This valuation showed assets of £88.22m, liabilities of £122.15m and a deficit of £33.93m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions:

From 1 April 2016 to 31 October 2029:	£1,323,116 per annum (payable monthly and increasing by 3% each on 1st April)
From 1 April 2016 to 30 September 2031:	£292,376 per annum (payable monthly and increasing by 3% each on 1st April)
From 1 April 2016 to 30 September 2031:	£37,475 per annum

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

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2011; this valuation showed assets of £66.21m, liabilities of £95.04m and a deficit of £28.83m. To eliminate this funding shortfall, payments consisted of £1,490,000 per annum, increasing by 3% each 1st April until 31 March 2028.

CCPS - COALITION OF CARE AND SUPPORT PROVIDERS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 March 2016

16. Pension Commitments (continued)

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

	2016	2015	2014
Present value of provision	<u>£ 293,629</u>	<u>£ 250,301</u>	<u>£ 242,121</u>

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2016	2015
Provision at start of year	250,301	242,121
Unwinding of the discount factor (interest expense)	5,472	8,063
Deficit contribution paid	(18,635)	(18,090)
Re-measurements - impact of any change in assumptions	(5,541)	18,207
Re-measurements - amendments to the contribution schedule	<u>62,032</u>	<u>-</u>
Provision at end of year	<u>£ 293,629</u>	<u>£ 250,301</u>

INCOME AND EXPENDITURE IMPACT

	2016	2015
Interest expense	5,472	8,063
Re-measurements – impact of any change in assumptions	(5,541)	18,207
Re-measurements – amendments to the contribution schedule	<u>62,032</u>	<u>-</u>
	<u>£ 61,963</u>	<u>£ 26,270</u>

ASSUMPTIONS

	2016 % per annum	2015 % per annum	2014 % per annum
Rate of discount	<u>2.55</u>	<u>2.27</u>	<u>3.47</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 March 2016

16. Pension Commitments (continued)

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.

17. First time adoption of SORP (FRS 102)

The charity has adopted the SORP (FRS102) for the first time in the year ended 31 March 2016. The effect of transition from SORP (2005) to SORP (FRS102) is outlined below:

Reconciliation of total charity funds

Adjustments to previously reported total charity funds at the date of transition to SORP (FRS 102) were as follows:

Total charity funds at 1 April 2014 under SORP (2005)	571,719
Adjustment for DB pension liability	<u>(242,121)</u>
Total charity funds at 1 April 2014 under SORP (FRS 102)	<u>£ 329,598</u>

Adjustments to previously reported total charity funds at the end of the comparative period were as follows:

Total charity funds at 31 March 2015 under SORP (2005)	586,474
Adjustment for DB pension liability	<u>(250,301)</u>
Total charity funds at 31 March 2015 under SORP (FRS 102)	<u>£ 336,173</u>

Reconciliation of income and expenditure

Net income under SORP 2005 at 31 March 2015	14,755
Net DB pension liability movement	<u>(8,180)</u>
Net income restated under SORP FRS 102	<u>£ 6,575</u>

18 Control

In the opinion of the directors, there is no ultimate controlling party.