

PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

England & Wales · Charity number 1011895

Details

Other names PAMIS

Status Registered

Legal form Charitable company

Company number [02717020](#)

Registered 1992-06-15

Register [View on the Charity Commission register](#)

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Activities

Objects: A. TO PROMOTE THE RELIEF OF PEOPLE WITH PROFOUND MENTAL HANDICAP WITH OR WITHOUT ADDITIONAL PHYSICAL AND SENSORY IMPAIRMENTS. B. TO ADVANCE EDUCATION CONCERNING THE CARE OF PEOPLE WITH PROFOUND MENTAL HANDICAP.

Activities: PAMIS works with families caring for a child or an adult with profound and multiple learning disabilities by offering practical help and advice; a training workshop programme; individual support; the opportunity to influence policy and services at local and national levels; and a library and information service.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£903,131	£873,639	£937,520	20
2024-03-31	£940,211	£859,412	£908,028	20
2023-03-31	£966,410	£866,146	£827,229	20
2022-03-31	£897,488	£798,207	£726,965	19
2021-03-31	£937,740	£732,805	£627,684	19

Trustees

Name	Role	Appointed
Jenna Graham		2024-08-08
Jennifer Patricia Whinnett		2016-07-22
Jillian Cameron		2024-08-29
Pat Graham		2015-03-20
Peter David Glover		2016-07-22
Susie Gibbs		2024-08-08

PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

England & Wales - Charity number 1011895

Accounts

Charity registration number 1011895 (England and Wales)

Charity registration number SC038601 (Scotland)

Company registration number 2717020

**THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Pat Graham Jennifer Whinnett David Skinn Jenna Graham Jillian Cameron Susie Gibbs	(Appointed 8 August 2024) (Appointed 8 August 2024) (Appointed 29 August 2024) (Appointed 8 August 2024)
Secretary	Fiona Harper	
Senior management	Jenny Millar	Chief executive officer
Charity number (England and Wales)	1011895	
Charity number (Scotland)	SC038601	
Company number	2717020	
Principal address	7 Luna Place Gateway East Technology Park Dundee DD2 1TP	
Registered office	31 The Oaks Heathfield England TN21 8YA	
Auditor	BK Plus Audit Limited 144 Nethergate Dundee DD1 4EB	
Bankers	The Royal Bank of Scotland Perth Chief Office 12 Dunkeld Road Perth PH1 5RB	

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

This will be my last report as the Chair of the PAMIS Board of Governors. I am quite startled to find that I have been the Chair of the Board for more than 7 years from June 2018. I am sad to be stepping down as the Chair but fully intend to continue my close involvement with PAMIS as a family carer. I'm very pleased to be handing over the mantle into the very capable hands of Jenny Whinnett who is also a family carer and a supporter of PAMIS for many years and who is also a staunch advocate and innovator for all matters relating to PMLD.

I thought that it would be interesting to read through the accounts of PAMIS for 2018 to compare what PAMIS was up to at the time I took over as Chair. Interestingly, there were only 2 Governors on the 2018 Board who are still on the Board now and they are Jenny Whinnett and myself. However, we are very fortunate that our current group of Board members are enthusiastic, active and very keen to help PAMIS achieve its goals and objectives.

In 2018 it had been PAMIS's 25th anniversary and also the year in which we developed our 10 year strategy in which we were looking to a future that would ensure that communities would develop and be equipped to support some of the most marginalised people within our society, namely people with PMLD and their family carers, to lead healthy and included lives doing things they value and choose. We planned to focus on 4 key areas, namely wellbeing, living, working and learning by:

- Supporting people with PMLD, their Family Carers and Communities:
- Education and Development:
- Influencing Policy and Practice:
- Research and evaluation:
- Developing and supporting innovative practice:
- Sustainability of PAMIS:
- Valuing staff and volunteers:

All of these activities would ensure the PAMIS commitment that:

- People with PMLD are valued both as individuals and contribution they make to the community
- People with PMLD should receive all the support needed to realise their full potential
- People with PMLD have a right to a full life shaped by personal choice, abilities and needs and that this underlies all provision and policy affecting their lives
- The knowledge and experience of family carers is recognised, and that their views are fully taken into account in service development.

In 2025, the question is therefore are we on track to achieve that commitment by 2028?

These core aims are still embodied in our 2025 accounts and Jenny Miller, our CEO, has clearly identified that we are well on the way to achieving what we set out to in 2018. When rereading Jenny's report in 2018, I was astounded by how many activities, projects and services PAMIS was already providing for such a small charity. There is no doubt that we punch well above our weight in every aspect of our work so would it be possible to sustain that level of commitment in the face of much adversity over the last seven years? We have had to overcome many challenges including financial and funding uncertainty, the dreadful impact on COVID and its aftermath on our families, our organisation and our staff, and the current financial climate of reducing local authority funding and services for our families and also the withdrawal of local funding for a number of PAMIS local family support services.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

However, when you read Jenny Miller's statement for 2025, you see that not only have we managed to sustain the level of achievement in 2018, but we have continued to build, develop and progress. It begs the question, how did we manage to survive when so many other charities have failed, despite their best efforts? In my view there are many reasons for this:

1. Outstanding leadership from Jenny Miller who is the most tenacious and persistent person I have ever encountered. Her networking skills are legendary but so are her listening skills. On so many occasions she has taken ideas from staff and families and made them happen by sheer force of personality. She is sought after by many organisations to share her views so articulately on all matters relating to PMLD and as such has firmly put PAMIS on the map both in the community and in Government.
1. PAMIS staff are extraordinary. There is very little turnover of staff because they are so hard working and dedicated and for them working for PAMIS is a vocation and not just a job. They are respected and valued by all of the families they work with because they make such a fundamental difference to our families' quality of life. It seemed inconceivable that they could work any harder and then we were hit by COVID, and our staff hit the ground running to support families in any way that they could. Our families were essentially abandoned by all the organisations that they depended on for support and for many the only help that they did receive was from PAMIS staff.
1. During the last decade we have had significant funding issues ranging from the uncertainty of receiving funding from funders both big and small, the economic climate and the COVID pandemic. We managed to weather these financial difficulties because of the astute financial management of Fiona Harper, our finance director. She kept a steady hand on the tiller while at the same time devising imaginative ways to increase our income.
1. Innovation and imagination have always been bywords in PAMIS. We have always devised new ideas, some of which may have seemed weird and wonderful at the time but have since gone on to be just the way things are done now. Some ideas are still a work in progress or the subject of research but in due course these will also become the way that things are done. Here are only some examples of work that PAMIS has innovated over the years: changing place toilets, the Pamiloo, postural care training, acute hospital pathways, lifelong learning, digital passports, moving and handling, training on a range of PMLD topics, multi-sensory stories, leisure activities and hopefully in the fulness of time, PMLD Hubs for health and social care.

So, I am optimistic about the future of PAMIS, because those qualities that have enabled us to not only survive but to thrive in the last 33 years will serve us well in a future when our services will be needed even more than ever. As an organisation we have tackled difficult issues and we have brought about ground breaking developments in the field of PMLD, locally nationally and internationally. We have evolved, developed, changed and adapted but have always held true to our fundamental principles and values.

I have been so proud to have been the Chair of PAMIS. I hope that I have contributed in some small way to PAMIS's success, but I will always be grateful for the support that PAMIS has provided to my family over the course of the last 33 years, and I will be delighted to carry on that association in the future as a family carer.



Pat Graham
Chair of Board of Governors

Date: 10 November 2025

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Governors of PAMIS (profound and multiple impairment service) are pleased to present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

PAMIS – Promoting a more inclusive society – is the only organisation that works solely for people with profound learning and multiple disabilities (PMLD) and their family carers to ensure they have access to healthy, valued and included lives.

Profound means deep, it means wise, it means expert. People with PMLD and their family carers are some of the best educators that we have, teaching us how to care, how to act with compassion, how to communicate, how to work as a team to include everyone. Only when we bring together the expertise and knowledge of a whole team including the person with PMLD, and their family carers do we begin to understand the needs of this marginalised group of people and develop ways to ensure they realise their dreams and potential.

PAMIS continues to work within its 10-year strategy (2018-2028) that takes cognisance of this expertise and recognises that change takes consistency in message over time. Our strategy and ongoing work support Scottish policy and ensures a human rights approach underpins all that we do. It also ensures that the principles on which PAMIS was founded and continues to operate under are met. These are:

- People with PMLD are valued both as individuals and for the contribution they make to the community.
- People with PMLD should receive all the support needed to realise their full potential.
- People with PMLD have a right to a full life shaped by personal choice, abilities and needs and that this underlies all provision and policy affecting their lives.
- The knowledge and experience of family carers is recognised, and their views are fully taken into account in service development.

Our 10-year strategy focuses on seven key objectives:

- **Supporting Family Carers, people with PMLD and Communities:** Family carers will be supported to care for their relative with pmlD especially during times of stress such as transition into new services across the life span. PAMIS will seek to support people with pmlD and their family carers across Scotland to lead healthy, valued and inclusive lives and ensure that this support includes diverse populations from for e.g., ethnic minority groups and gypsy travellers. PAMIS will work with local communities to enable them to value, respect and include people with PMLD and their family carers.
- **Education and Development:** PAMIS will support communities to be inclusive through the development and provision of educational resources. Those who provide care will have the skills, knowledge and understanding to enable them to support people with PMLD to lead healthy, valued and included lives. Family carers will coproduce and deliver education to those developing and providing services and community spaces.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- **Influencing Policy and Practice:** Family carers will be valued for their expert contributions and empowered to coproduce policy, services and care, for people with PMLD. This will drive policy and practice to enable a culture of inclusion of all and ensure that people with PMLD and their family carers lead healthy, valued and inclusive lives.
- **Research and evaluation:** Research and evaluation will drive the best practice and service design to ensure people with PMLD lead healthy, valued and included lives. PAMIS will become established as a key research partner nationally and internationally in the area of people with PMLD and their family carers delivering research and evaluation that makes an impact on practice and on the lives of people with PMLD.
- **Developing and supporting innovative practice:** There will be a strong focus on developing practice that considers the aspirations of people with PMLD and an increased emphasis on their lifelong learning. Practice will be developed that supports the voice of the person with PMLD and ensures they are involved in meaningful activity within their communities.
- **Governance and sustainability of PAMIS:** PAMIS will ensure best practice is embedded in the governance and development of the organisation. We are committed to supporting a diverse Board of Governors, ensuring our organisation is underpinned with appropriate legislative governance but also seeped in human rights and equalities values. We will continue to develop strategies to support our ongoing viability and consider the opportunities that will support income generation within the organisation.
- **Valuing staff and volunteers:** PAMIS will support and develop their workforce and those who volunteer for us. We will ensure that best practice in staff welfare and management is followed including healthy working lives and supporting carers awards.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

PAMIS progressed with their focus on 3 key priorities in order to support their 10-year strategy. These are:

Priority 1 – Health Inequalities - PAMIS will work with partners and families to address the causes of preventable & avoidable mortality of children, young people and adults with PMLD.

Priority 2 – Valued and Included - Communities will be supported to develop valued and inclusive environments and activities that enable everyone to take part.

Priority 3 – Family Carer Support - Family carers across Scotland will be provided with specialist support that enables them to live healthy and inclusive lives and supports them in their caring role.

We have had another busy year with a wide range of activity within each of these priorities and an increasing demand on our family support including intensive, critical support for families facing a range of issues. The lack of a social care workforce, social workers, limited day opportunities and respite services combined with limited appropriate housing, family carer exhaustion and decline in mental wellbeing has added to this need. We continued to report, collaborate on solutions and contribute to national and local policy development, working and advisory groups, to address this complex arena. We provided a lengthy response to the Learning Disability, Autism and Neurodivergence (LDAN) Bill, reflecting on decades of engagement with people with PMLD and their families to ensure that our response took cognisance of their wisdom and insights. We are now part of a third sector group looking at how we can continue to build on practice to make positive change even without legislation.

We remain core participants in the Scottish COVID Inquiry and as an organisation alongside the families we support have provided and continue to provide written and verbal evidence to several portfolio areas. We are hopeful that this will not only make a difference to any future pandemic but will also support the visibility of this forgotten and ignored community. We have also been approached to provide information to the UK Inquiry.

All of these insights and engagement support our strategic direction and ensure our priorities and services remain current and focussed.

In terms of **priority 1** we have been engaged in a number of Scottish and UK research projects that ensure the health inequalities are addressed and that evidence-based interventions are implemented. Examples include: the cancer research that has been led by the Scottish Learning Disability Observatory (SLDO); we also provided an interview for BBC Scotland regarding the mortality rates of people with a learning disability; collaborators on the NIHR (National Institute for Health and Care Research) funded project 'Getting better community engagement and participation of adults with learning disabilities; Realist review, evaluation and co-production (CONNECT); BeatIT a UK research project supporting people with PMLD who have mental health issues through behavioural activation; INTERACT - intensive interaction UK study for children and young people with PMLD. We also contributed to Burdett Nursing research session on developing education with Napier University on what Learning disability nurses need to know about respiratory function.

We have been working with the Digital Health Institute, Fraser of Allander and the Scottish Commission for people with a learning disability (SCLD) taking forward the recommendations from the SCLD research in supporting the key recommendation that "The Scottish Government should support a co-produced learning disability pathfinder project utilising personal data stores to empower people to interact with health and social care services". The PAMIS digital passport as a tool to support this ambition will be included.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Digital passport training continues and with an increased interest driven by a desire from services to evidence their commitment to hearing the voices of those who use the service and the PAMIS passport enables this. We have provided training and advice to over 100 practitioners and students and to the families PAMIS supports. We have emphasised the need for the passport to be a basis for transitions into adult services or any new service. It is also being considered within the annual health check to support communication and understanding with less familiar staff.

Our commitment to preparing the next generation of health and social care practitioners to confidently engage with this marginalised and invisible group of people and their families enabled over 20 students to have practice placements from a range of disciplines. In this current climate of care and staffing issues, this will remain a priority for us. We believe we are making an impact on the attitudes and knowledge and were delighted with a range of really positive feedback from our students – "I have never met such commitment to constantly seeking bigger and better goals and ensuring that families voices are heard ... it has wholeheartedly inspired me to be a strong advocate as a clinician and to go into every new situation with an open mind and ready to learn". "Thank you for sharing your wealth of knowledge, passion and hope for a more inclusive future – I hope to remain passionate, curious, openminded and to challenge societal "norms" with grace and humility as I enter the OT field".

We have also presented at conferences for learning disability nurses and the learning disability sector of the Royal College of Psychiatrists. We are supporting the Children and Adolescent Mental Health Service (CAMHS) Scottish conference in May 2025 and are part of the programme planning team. This will be a great opportunity to showcase our work on inclusive communities, bereavement and loss and the importance of families to support the knowledge and understanding of practitioners.

PAMIS delivered six national learning and development courses, including two Bereavement and Loss courses, one SOMA course, two Postural Care courses, and one Intensive Interaction course. A total of 68 individuals received training, comprising 60 professionals and 8 family carers. We also secured funding for a 3-year moving, handling and positioning project which will involve family carers and moving and handling experts co-designing and then co-delivering a 1-day course for family carers. Currently the project has been raising awareness of the importance of this education, gathering views from family carers and has met with the expert advisory group. We continue to chair the Scottish postural care forum, connecting with over 70 practitioners with an interest in postural care and capturing any new and relevant information for families. We also chair and support 4 workstreams of Your Posture Matters, influencing practice in postural care.

We hosted with the Alliance a roundtable "Changing the narrative – Plan for Life - *What if we talked about children and young people with a profound learning and multiple disabilities (PMLD) living a full life rather than a narrative based on an expectation to die?*". From this a working group with key stakeholders will address the lack of planning that comes from low expectation and leads to ill-prepared health and social care services and resources to support this growing population of young people with PMLD entering adulthood. The need for our suggested PMLD hub bringing together experts across disciplines in health, education and social care also feeds into this discussion and a session was held with SLDO to consider how to set this in motion.

We are progressing the concept, by exploring Epilepsy in terms of bringing all specialists together to consider the wider impact of this condition on people with PMLD. Family carers were engaged to discuss their experience of epilepsy diagnosis, treatment and ongoing management. These findings will then inform the development of a roundtable with expert contributions including those from family carers. The range of specialists involved in this condition is vast and therefore highlights the PMLD hub concept of everyone working and collaborating for an improved outcome. This work was instigated by Chair of Board Pat Graham who has also been leading on a 7 year campaign regarding Acute Hospital Pathways for people with PMLD. There has been some movement into a positive implementation of social care staff being enabled to support the person with PMLD within an acute setting. If this Fife protocol is effective, we will encourage sharing across Scotland.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We have made strong roads into our ambitions for **Outcome 2** not least because of the work that Maureen Phillip as Practice Development and Inclusive Culture Director has done over the last 10 plus years. She and her team have developed evidence based, sensitive and inclusive methods to establish and grow communities that are able to confidently and compassionately include people with PMLD and their families. We have utilised PDSA (Plan Do Study Act) improvement methodology to grow interventions that can be rolled out across Scotland, and we have been very fortunate to have been given funds by various funders to carry this work out. We are particularly grateful to Shared Care Scotland who have recognised this vision and enabled the work to grow and also encouraged us to share both nationally and internationally. Through all the work undertaken in this area we have made significant progress in connecting people with their local communities through stories. We have shown how people with PMLD can have access to lifelong learning opportunities through story as well as provide the community with the support and understanding about how to adapt what they do to accommodate them. This enables people with PMLD to have access to the same opportunities in life that everyone else has and for families to have a day out and enjoy the experience together. Supporting communities to provide accessible and inclusive events that are purposeful, meaningful but also lots of fun, supports people with PMLD and their families to find a place where they feel they actually belong. There are several examples of this and below is the story of our journey with the Japanese Gardens, Cowden, Clackmannanshire.

"The Japanese garden is a wonderful place to learn about the trees, plants and stories of the garden. It also offers opportunities to learn about another culture. PAMIS developed four stories for the garden and these are being developed into digital resources for everyone to use. These multi-sensory stories explore the development of the garden and some of the associated folklore. The garden is a wonderful place to pass the time quietly for relaxation or through the stories to engage more closely with and learn about the garden. The Japanese Garden is a charity and they are building a learning centre on site and in the future a visitor centre. It does not currently have a changing places toilet but PAMIS will be advising them during the planning of the visitor centre as it is a venue that lends itself to a wide range of learning opportunities. Future plans are to apply for a grant that links the garden and the digital resources with a garden in Japan further expanding knowledge and experiences for people with PMLD and their families. This is another community venue that opens up lifelong learning opportunities for people with PMLD of all ages as well as providing opportunities for families to spend time together learning about and enjoying the garden. A great day was had in the sunshine exploring the beautiful gardens, sharing the stories and making new friends. The Pamiloo was on hand to support the event and also to educate others in the need for fully accessible toilets for all."

This example is the essence of what PAMIS does – supporting communities and venues to include all and to provide activities of meaning but also that are fun, build friendships and develop a sense of belonging for all. The approach once embedded supports communities to go it alone and we were delighted that the **National Galleries of Scotland** after initial support from PAMIS are now running a range of activities including a summer club for children and young people with PMLD. Maureen Phillip supported Do Ho Suh exhibition *Tracing Time*, which explored the theme of home, by creating a multi-sensory story to be delivered at the gallery. This then enabled and facilitated families to engage with the exhibition. The stories offer a way into exploring the exhibition as well as enabling and supporting them to be aware of what the gallery offers them in terms of further purposeful and meaningful activities.

We were delighted to learn at the beginning of the year that the Northwood Trust are funding a 3 year project to develop and expand our existing multisensory story and narrative approaches and create a physical and virtual space that can be accessed by people with PMLD, their families and anyone supporting them. The creation of a hub that pulls together all the strands of work that PAMIS currently undertakes, will provide opportunities for quality lifelong learning experiences in whichever medium of storytelling that is chosen. This 3-year funding will support the development of a self-sustaining model.

Our role in the changing places toilet agenda within Scotland has intensified with an almost treble increase in enquiries and a closer collaboration with our co-chairs MDUK. We have supported the Scottish Government with resource development for the future Scottish Changing Places toilet fund and are currently updating the guide to support appropriate design and development of this life changing resource. Links with organisations, venues and services has increased this year and it was another very busy year for the mobile changing places toilet – the Pamiloo. The interest in the facility was heightened by a BBC Scotland in depth interview with the team and a drive with the Pamiloo. We have also supported media interviews across the country and are preparing for the 20th anniversary of the UK Changing Places Toilet Consortium. A tiny team but with a huge reach and our annual report is available on request. One of the highlights from the Inclusive Communities Director, Fiona Souter, that emphasises the progress is below:

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

"I met with and developed links with Environment team within Edinburgh City Council as part of a transformation project they are involved with." We are embarking on an exciting initiative aimed at significantly enhancing accessibility and inclusivity of our city's green spaces, with a particular focus on the development of public accessible toilets with Changing Places in three Edinburgh's parks: Inverleith, Leith Links and The Meadows. Our aim is to create public toilets that are truly accessible to everyone." I have joined their working group that meet regularly and share their views with senior management and key officers to discuss and enhance public toilets accessibility in parks and green spaces across Edinburgh. This is a great opportunity to ensure the voices of people with PMLD are included and to influence the development and design process, ensuring that the final outcomes meet the needs of people with PMLD and their families".

It has been an increasingly intense and emotionally charged arena for the Family Support Services but their input and support enables us to achieve our **objective 3**. We recognise that developing new models of family support is now becoming more of a priority with the funding crisis within local authorities and Health and Social Care Partnerships (HSCPs) and this year we lost funding in 2 areas and are still in conversation with a third. Alternative funding from Scottish Government mental wellbeing grants have been accessed but these do not give the full family support service. The Clackmannanshire model of a wider team involvement has been effective in building capacity in an area new to PAMIS and we are supporting other areas to work differently to continue input but with less resource. Our healthy reserves have been essential in ensuring that families are not left without support and that highly skilled staff are retained. We are building on the success of the role of the inclusive leisure and culture staff in Fife in other areas and recognise that delivering family support through accessible leisure and cultural events is proving beneficial in all areas.

The routes into empathetic employment funded by the Northwood trust has been delayed in its completion due to staffing health issues. However the profile of this project was very visible within Scottish Government and with other carer organisations and is currently very relevant in tackling the equalities and poverty agendas. We have developed resources for our toolkit to support family carers back into employment and our developing another resource for employers. To date we have employed 3 family carers within PAMIS as a result of this project and supported a further 4 to consider their journey.

In amidst the desperate situations that families find themselves in access to support and resources for the wellbeing of both family carers and people with PMLD has been a light in a very dark tunnel. Lack of respite, services, funding, no social workers, disputes about care packages and some horrific practice in terms of challenging guardianship means that a chance to meet together and have fun and support is very welcomed. This year the team has provided a whole host of exciting, creative, innovative activities that are being enjoyed by the whole family – Cold Water Therapy, Art, Music, Creative Writing, Dance movement therapy, pony axe s, water sports, yoga, wreath making, to name a few. Our counselling service via the Manda Centre was also well utilised by over 30 families/ carers.

There have been new lifelong learning opportunities supporting people with PMLD to take part in purposeful and meaningful activities within their communities. Lesley McLaren, family support service director in Lanarkshire won the VASLAN Third Sector Environmental and Outdoor Activity Award at a ceremony in November.

We have seen an increase in referrals , not all of which are appropriate, as families desperately try to find any support they can in a diminishing care arena. We are noticing an increase in younger families which enables us to provide earlier support especially in terms of improving health outcomes with our postural care work for example. The Little Rays and Sunshine Clubs have had national education interest, and we are keen to explore how we support other PAMIS areas to build on this. The Glasgow City transition project was once again funded by the Lottery for which we are eternally grateful and has now started an inclusive leisure club as part of the support for young people in transition. This has been well received by the young people and the families. It provides ideas about future activity and support as well as maintaining friendships and developing new contacts.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We regularly attend national related groups, workshops and meetings to ensure the voice of our group are heard. This equates to over 40 different groups and forums. PAMIS persistently ensures that the issues faced by children, young people and adults with PMLD and their families are heard at every level of communities and within society as a whole. Attendance at a wide range of local and national meetings, events and committees ensures that the most marginalised and invisible within our communities are heard and considered. The benefits of being seen and heard is gradually increasing awareness and we are now frequently asked to attend events, provide evidence at parliamentary committees, meet with MSPs, speak at conferences and share information about the needs of this group of people and their families. Being part of groups, networks and meetings has also enabled stronger partnerships with other national third sector organisations ensuring collaboration rather than competition and having a unified voice on key messaging about inequalities and human rights violations. We have also shared resources, knowledge and expertise both locally, nationally and indeed internationally. Our on the ground knowledge enables us to share some of the harrowing issues currently facing people with PMLD and their families. This in turn supports national organisations to understand the context for an increase in complaints, support being requested and in turn promotes the development of resources and education.

We contributed to consultations including Equality and Human Rights Mainstreaming; provided evidence for the LDAN Bill and also for the Physical Disability Commissioner at the Equalities, Human Rights and Civil Justice Committees. We also joined a group with third sector organisations looking at supported decision making discussing the requirements for people with PMLD in order for this to be meaningful, safe and effective.

Our training for family carers to enhance and support their caring role continues as mentioned earlier, but in addition locally family support services have run workshops including guardianship, welfare benefits, transitions and digital passports. Some have been in person but others online and recorded so we are able to reach a far wider audience nationally.

This summary covers some of the work we undertake to meet the needs of the community we so passionately serve and to attempt to achieve our focussed objectives. In addition we govern, manage, develop and support the organisation and our wonderful highly skilled, dedicated and compassionate staff and volunteers. We are privileged to have a small team of staff, PAMIS Board members and dedicated volunteers who work alongside creative, solution focussed families and of course people with PMLD, who even in the midst of very difficult situations offer support and insights. We continue to listen with all of our senses and work with this collective wisdom to answer some of the most challenging questions and circumstances ever experienced. We believe that this coming year should be the year of collaboration across all sectors to address these and look forward to future partnerships going forward.

FINANCIAL REVIEW

The charity generated a surplus for the year of £29,492 (2024 - £80,799) and this has been taken to reserves. Income levels are consistent with last year, decreasing slightly to £903,131 (2024; £940,211). Total expenditure increased to £873,639 compared to £859,412 in the previous year.

Unrestricted funds at 31st March 2025 amounted to £555,846. This level of general reserves allows charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations. Of these funds, the Governors have designated £48,500 towards known projects to be undertaken in the coming year. Restricted funds were £381,674 at 31st March 2025, and a detailed summary of these can be seen in note 24 to the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Governors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This year has seen an increase in the level of unrestricted funds held by the charity . The Governors have reviewed the accounts and also the budgets for this coming year and consider that the going concern basis for accounts preparation is applicable. The Charity's general reserves are healthy and this is required to ensure continuity of services and activities should there be any material drop in income. Scottish and local government constraints and continued inflation will all have an impact upon charity funds going forward. As always the Governors will continue to monitor actual results over the coming months to ensure budgets are kept, and to address any problems quickly as they arise.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk Register

The CEO and Finance, Business and Development Director discuss risks and mitigation on an ongoing basis, and the organisation has a policy of ensuring that all staff, volunteers and families are involved in risk management all be it different types.

Risks within the register fall into four main categories: Governance, Operational, External and Financial. The key risks and controls are reviewed by the Finance Committee and by the senior management team on an ongoing basis and reported to the Board on a quarterly basis. Actions are identified to respond to risks to ensure that all major risks have been identified and systems or procedures put in place in respect of these. The CEO and Senior Management Team review all of the risks, both emerging and retiring, between each Board Meeting. In addition, the CEO meets regularly with the Chair of Board for support and supervision part of which is about minimising and mitigating for any financial, reputational and governance risk. Our policies and procedures that protect our organisation are also reviewed and developed on a regular basis and the employment of an HR consultant provides further assurance in this area. We also benchmark our policies with other organisations and share best practice between us.

The Board are satisfied that appropriate controls are in place in relation to the risks identified in the risk register. The current five key risks remain similar to previous years and are highlighted below along with the mitigation action required. We have a table of risks but work with the top 5 as a means of ensuring we are constantly working to minimise impact. We have found the narrative approach to the why and how is beneficial to understanding and owning the risks

Top Five Risks and Mitigating Actions as we leave this reporting period:

1. Financial viability:

As for previous years this remains a high risk and although our Scottish Government grants have been more effectively distributed this year locally there have been ongoing issues with local authority cuts and shortage of funds. This has yet again confirmed our need to have robust and more extensive reserves as we navigate alternative support for the families in these areas that still require our services. We now have a team of staff who are skilled at application writing, and this has proved an effective mitigation and beneficial investment of their time. However, demand for grants and funding pots remains competitive and we are having to increasingly rely on multi sourced funding in order to sustain core services like the family support service.

As from the 1st April 2025 we will be the sole chair and administrator of the UK Changing Places Toilet Consortium and with this an increased financial commitment that we have spent the year looking for solutions and contributions.

Mitigation: We will continue to maintain where possible larger reserves to support services where funds are being cut, while we seek alternative funding. We will continue to source broader funding pipelines and seek partnership funding opportunities. These will include exploring opportunities to work with changing places toilet suppliers as possible fund contributors. We will continue to seek match funding, ensure the families and people with PMLD as beneficiaries are seen clearly within the funding applications, and retain a high profile on social media and within the media regarding our work and the community we support. We continue to maintain a high profile nationally and across Scottish Government Directorates, attending a range of meetings, cross party groups, completing consultations, working directly with government officials and sitting on national and local advisory panels etc. We ensure that our input into current national plans and groups highlight our unique contributions specifically focussed on children, young people and adults with PMLD and their family carers. Our reporting is through Inspiring Scotland to the learning disability team at the Scottish Government and highlights our contributions and the issues our community are facing. We keep funders updated with reports and also meeting with them. Locally we develop relationships across sectors and provide reports to our funders. We engage with local politicians and councillors across Scotland and including areas where we have no family support service. We also engage with Scottish Government Ministers as and when required. We are on the national tender and procurement alert for possible future service provision.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2. Complaints and Grievances:

This remains a key risk given the emotionally charged environment that families are finding themselves in with public sector services. We are currently supporting families who are making official complaints, and this does impact on the workload of a small team as well as putting us in conflict with local authorities that fund us. We also consider the reputational risk of a respected and valued organisation. However, the risk of not standing beside families is far greater and we are proud to be seen as a reliable and responsible support for those who have no voice. We are frequently in the media and aware of the responsibility and risks that are associated with this especially when our media comments on inequalities may challenge larger public bodies. All of this contributes to the risk of an organisation or individual becoming defensive and making a complaint about our service or staff.

Mitigation: We have up to date policies on policies on complaints and grievance supported by our HR consultant from whom we would also seek support and advice. We operate significant event analysis following any adverse or significantly positive events, so we are learning from experience. We provide regular support and supervision to staff to raise concerns including those about relationships with others and how to manage conflict. Our safeguarding policy is fit for purpose and reflects all current guidance. All media response are vetted by the senior team and where appropriate the Board. We have a policy for social media and utilize team meetings to discuss any contentious areas. We have a group of family carers who have been on media training. We have a diverse Board of Governors, so we have access to skills in people and conflict management.

3. Retaining a highly skilled workforce and succession planning:

There has been very little change in our view of this risk although currently our mitigation appears to be effective. We have a highly specialised workforce who have a range of specific and unique skills to engage and work with people with PMLD and their families. Some of this group have the prospect of retirement including the CEO and the Inclusive Culture and Practice Development Director.

Mitigation: We are developing a transition plan for retirement which supports skill development of various team members and involvement of all in the planning for a new CEO. We continue to invest in student placements and opportunities for others to work and learn from us. We continue to review our terms and conditions to ensure we are offering competitive employment packages. All staff have support and supervision which includes identifying development opportunities and areas of upskilling to fill gaps for our succession planning as well as ensuring that they are supported in their role and personally with any issues particularly those with additional caring responsibilities. Counselling is still available, and we have a wellbeing app that also enables access to a 24-hour trauma helpline for staff. We continue to monitor our service against Fair Scotland standards.

4. Demand versus capacity:

This is also a retained high risk with demand continuing to increase and the situation with the health and social care workforce remaining. The complexity of input is perhaps slightly different, and we are now required to support more letters of concern and/or complaint to senior managers and MSPs than in previous years. The increasing interest in inclusion continues to create demand on teams as does the number of policies that require a stance from our community. The Scottish Government programme fund for changing places toilets has seen an increase in our workload and this will rise as the fund comes out. We have had challenges with staff sickness of a couple of key staff and demanding caring roles which has challenged a small workforce team.

Mitigation: We report to both local and national government the issues we are encountering with family carer demand for services. We are vocalising the need for longer term funding and continue to develop alternative models of family support including drawing on the wider team. We are providing and buying in consultancy. We are reviewing current roles and seeking additional hours for staff or developing new roles to support bottlenecks. Our student workforce on practice placement are provided with specific projects that support our workload but provide them with excellent experiences. Our empathetic routes into employment that looks to support family carers into employment and employers to provide best practice is also a resource for us to reflect on and to support our practice.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5. Significant IT failure and/or security breach

There have been increasing risks of information security threats including malware, phishing, ransomware. We also recognise the increase in social engineering and the vulnerability our staff team and families face in a hectic and demanding environment. We are aware of the serious risk to our day-to-day operational delivery, which is dependent on IT function, with the potential loss of important work and/or documentation. All staff continue to work remotely so IT failure and security remain a high risk for business continuity. GDPR compliance is also a risk regularly reviewed.

Mitigation: We chose our IT provider Bright Sky because of their assurance of IT security and reliability in providing technical support to staff should there be any failure in their access. Staff have appropriate and up to date hard and soft ware and all systems are password protected. Our storage is all cloud based, which enables secure access from anywhere. We have improved our IT infrastructure and use of Teams which ensures greater efficiency in our access and use of systems as well as updates regarding security. Our accounting system is also cloud based and backed up daily. We have a GDPR policy and system for reporting and investigating any breaches. The IT provider was well researched and developed to include future proofing. All hardware is encrypted with ongoing virus scanning. Staff are regularly updated and reminder for IT security threats and all now have multifactor authentication on all log ins. We took time to complete the Cyber Essentials Certification and passed successfully this will be an annual commitment.

Structure, governance and management

The charity was incorporated as a company limited by guarantee and not having a share capital on 21 May 1992, and registered as a charity on 15 June 1992. It is governed by its Memorandum and Articles of Association.

The charity's work is predominately in Scotland, however with a registered office in England, it is required to be registered with the charity regulators in both Scotland (OSCR) and England & Wales (Charities Commission).

The Governors, who are also the directors for the purpose of company law, and who served during the year were:

Pat Graham	
Peter Glover	(Resigned 3 October 2025)
Jennifer Whinnett	
Susan Weir	(Resigned 22 May 2025)
David Skinn	(Appointed 8 August 2024)
Jenna Graham	(Appointed 8 August 2024)
Jillian Cameron	(Appointed 29 August 2024)
Susie Gibbs	(Appointed 8 August 2024)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Governors is responsible for the governance and strategic direction of the charity. It also has responsibility for the safeguarding of staff, volunteers and beneficiaries of the organisation. The Board of Governors consists of between 6 and 10 Governors who elect a Chair and Vice Chair from amongst their number. The Board are committed to ensuring that half of the members should be family carers, and these are recruited through contacts within the PAMIS service. The remainder of the Board is made up of a range of expertise from health, social care, education, legal and financial backgrounds and expertise. These are sourced through a range of routes, and we have support from Inspiring Scotland and their expertise in Board recruitment and management. There is a recruitment process including job descriptions, person specification, interview with the Chair and CEO, and agreement with the whole Board re suitability. There is an induction process, and our HR consultant has progressed updates to the Board handbook. No Governor has a financial interest in the organisation, a conflict-of-interest form is completed annually and at each Board meeting conflicts with the agenda are declared. The Governors meet as a Board at least four times a year.

Board Sub-Committees

The Finance Committee is convened by a suitably experienced Governor. The Committee has delegated authority from the Board in relation to certain financial and staffing matters and make recommendations to the Board as appropriate. The Committee meets on a quarterly basis prior to Board meetings and exceptionally as required.

The Chief Executive reports to each meeting of the Board of Governors. In addition, the Board of Governors:

- Considers strategy, governance and safeguarding issues on an ongoing basis including recommendations from the Chief Executive and Senior Management Team as appropriate
- Considers financial performance on a quarterly basis including recommendations from the Finance Committee, Chief Executive and the Business and Development director as appropriate

Chief Executive

The Chief Executive, with the support of the Senior Management Team, is responsible for the day-to-day management of the organisation's affairs and for implementing the policies agreed by the Board of Governors.

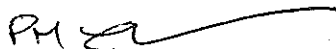
Auditor

A resolution proposing that BK Plus Audit Limited be re-appointed as auditor will be put at a General Meeting.

Disclosure of information to auditor

Each of the Governors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Governors' report was approved by the Board of Governors.



Pat Graham
Chair of Board of Governors

10 November 2025

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF GOVERNORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Governors, who are also the directors of The Profound and Multiple Impairment Service for the purpose of company law, are responsible for preparing the Governors' 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 Governors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Governors 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 (as amended) and the Charities Act 2011. 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.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Opinion

We have audited the financial statements of The Profound and Multiple Impairment Service (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Governors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Governors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Governors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Governors' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Governors

As explained more fully in the statement of Governors' responsibilities, the Governors, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Governors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- we identified the laws and regulations applicable to the charity through discussion with Governors and management and for an incorporated charity within the care service we deem these to be standard company laws and charity regulations which have a direct impact upon the financial statements (Companies Act 2006, Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, and the Charities SORP). In addition to this laws and regulations having an impact upon the operations of the charity are deemed to be those relating to employment law and health and safety regulations, in particular in regard to service users;
- the engagement partner ensured that the engagement team were aware of this and collectively had appropriate competence, capabilities and skills to recognize non-compliance with applicable laws and regulations over the course of their audit work;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud & errors might occur, by;

- making enquiries of management as to where they considered there was a susceptibility to fraud, and their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and other errors and non compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- performed a full comparison of the annual results to identify any unusual or unexpected amounts;
- tested journal entries to identify any unusual transactions;
- reviewed and assessed the disclosure of related party transactions and the confirmations of the Governors in relation to this;
- considered whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions where found.

To address the presumed risk of revenue recognition we;

- Performed income testing from the earliest point of the recording cycle, over the range of income strands, including the grant register and minutes of governors meetings;
- We tested the allocation of income by reference to the underlying documentation and included cut-off tests to ensure allocation to the correct period;
- Where necessary we considered any estimates used in relation to income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- reviewing financial statement disclosures and agreement to underlying supporting documentation
- discussion with management over any actual or potential litigation or claims against the charity;
- reviewing minutes of Governors' meetings, correspondence with relevant regulators and legal advisors where any potential non-compliance exists; and
- discussions with management detailing high level review of the activities of the year, and investigation of any matters that would impact upon the financial statements.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion or misrepresentation.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

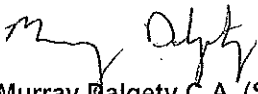
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Murray Dalgety C.A. (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
144 Nethergate
Dundee
DD1 4EB
10 November 2025

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income and endowments from:						
Donations and legacies	2	242,138	-	7,494	249,632	250,575
Charitable activities	3	37,318	-	577,563	614,881	677,192
Other trading activities	4	895	-	-	895	71
Investments	5	14,723	-	-	14,723	12,373
Other income	6	23,000	-	-	23,000	-
Total income		318,074	-	585,057	903,131	940,211
Expenditure on:						
Raising funds	7	87,490	-	60	87,550	83,820
Charitable activities	8	173,421	2,942	606,719	783,082	775,592
Other expenditure	14	3,007	-	-	3,007	-
Total expenditure		263,918	2,942	606,779	873,639	859,412
Net income/(expenditure)		54,156	(2,942)	(21,722)	29,492	80,799
Transfers between funds	16	50,212	7,185	(57,397)	-	-
Net movement in funds	11	104,368	4,243	(79,119)	29,492	80,799
Reconciliation of funds:						
Fund balances at 1 April 2024		402,978	44,257	460,793	908,028	827,229
Fund balances at 31 March 2025		507,346	48,500	381,674	937,520	908,028

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	2	241,071	-	9,504	250,575
Charitable activities	3	29,323	-	647,869	677,192
Other trading activities	4	40	-	31	71
Investments	5	12,373	-	-	12,373
Total income		<u>282,807</u>	<u>-</u>	<u>657,404</u>	<u>940,211</u>
Expenditure on:					
Raising funds	7	83,820	-	-	83,820
Charitable activities	8	184,874	21,669	569,049	775,592
Total expenditure		<u>268,694</u>	<u>21,669</u>	<u>569,049</u>	<u>859,412</u>
Net income/(expenditure)		14,113	(21,669)	88,355	80,799
Transfers between funds	16	41,705	17,440	(59,145)	-
Net movement in funds	11	55,818	(4,229)	29,210	80,799
Reconciliation of funds:					
Fund balances at 1 April 2023		<u>347,160</u>	<u>48,486</u>	<u>431,583</u>	<u>827,229</u>
Fund balances at 31 March 2024		<u>402,978</u>	<u>44,257</u>	<u>460,793</u>	<u>908,028</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	17		9,078		17,503
Current assets					
Stocks	18	790		1,390	
Debtors	19	48,927		28,417	
Cash at bank and in hand		1,001,593		993,988	
		<u>1,051,310</u>		<u>1,023,795</u>	
Creditors: amounts falling due within one year	21	<u>(122,868)</u>		<u>(133,270)</u>	
Net current assets			928,442		890,525
Total assets less current liabilities			<u>937,520</u>		<u>908,028</u>
The funds of the charity					
Restricted income funds	24	381,674		460,793	
Unrestricted funds - general	26	507,346		402,978	
Unrestricted funds - Designated	25	48,500		44,257	
		<u>937,520</u>		<u>908,028</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Governors on 10 November 2025



Pat Graham
Governor

Company registration number 2717020 (England and Wales)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	29		4,263		84,908
Investing activities					
Proceeds from disposal of tangible fixed assets		2,391		-	
Investment income received		14,723		12,373	
Net cash generated from investing activities			17,114		12,373
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			21,377		97,281
Cash and cash equivalents at beginning of year			980,216		882,935
Cash and cash equivalents at end of year			1,001,593		980,216
Relating to:					
Cash at bank and in hand			1,001,593		993,988
Bank overdrafts included in creditors payable within one year			-		(13,772)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Profound and Multiple Impairment Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 The Oaks, Heathfield, TN21 8YA, England.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Governors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Governors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Governors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted Funds are subject to specific conditions which are declared by the donor. Governors' must spend these funds in accordance with the instructions but still within the objectives of the charity.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, and is reported as part of the expenditure to which it relates.

Costs of generating funds are costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA 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. Staff costs which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities. Currently, the salaries of the CEO, Finance, Business and Development Director and Finance Officer have been apportioned across the activities in accordance with an estimate of their time spent on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Caravan & Pamiloo	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

PAMIS is accepted as a charity by the Board of the Inland Revenue and consequently relief is given under S.505 T.A. 1988 to exempt it from the Payment of Corporation Tax.

1.13 Constitution

The Profound and Multiple Impairment Service (PAMIS) is a company limited by guarantee subject to the provisions of the Companies Act 2006. The directors are known as governors. It is also a charity registered with the Charity Commission in England, and also with effect from 27th August 2007 registered with the Office of the Scottish Charity Regulator.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	17,138	7,351	24,489	16,071	9,504	25,575
Grants	225,000	143	225,143	225,000	-	225,000
	<u>242,138</u>	<u>7,494</u>	<u>249,632</u>	<u>241,071</u>	<u>9,504</u>	<u>250,575</u>

3 Income from charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Services sold	66,739	62,842
Services provided under contract	293,947	334,871
Performance related grants	254,195	279,479
	<u>614,881</u>	<u>677,192</u>
Analysis by fund		
Unrestricted funds - general	37,318	29,323
Restricted funds	577,563	647,869
	<u>614,881</u>	<u>677,192</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Other income	895	-	895	40	31	71
	<u>895</u>	<u>-</u>	<u>895</u>	<u>40</u>	<u>31</u>	<u>71</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	14,723	12,373

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	23,000	-

Backdated claims for the Employers NI allowance were made for the period from 2020-21 to 2024-25. A total of £23,000 was received.

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
IT services & support	2,952	-	2,952	5,141	-	5,141
Office costs	9,513	-	9,513	5,624	-	5,624
Staff costs	71,091	-	71,091	65,252	-	65,252
	<u>83,556</u>	<u>-</u>	<u>83,556</u>	<u>76,017</u>	<u>-</u>	<u>76,017</u>
Trading costs						
Other trading activities	71	60	131	4,425	-	4,425
Support costs	3,863	-	3,863	3,378	-	3,378
	<u>3,934</u>	<u>60</u>	<u>3,994</u>	<u>7,803</u>	<u>-</u>	<u>7,803</u>
Total costs	<u>87,490</u>	<u>60</u>	<u>87,550</u>	<u>83,820</u>	<u>-</u>	<u>83,820</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	450,025	441,529
Depreciation and impairment	3,027	5,835
Staff travel & subsistence	18,045	12,991
Staff training & conferences	4,338	3,197
Office costs	14,557	20,756
Subscriptions	5,728	2,243
IT costs	4,282	7,410
Post, print, stationery & advertising	3,867	3,098
Sundry costs	76	64
Vouunteer & advisor expenses	656	89
Hire of venue costs	10,613	9,743
Catering costs	3,565	1,974
Tutor fees & travel	6,043	5,134
Cost of materials	490	65
Project activity costs	95,825	62,998
Counselling costs	9,315	9,713
Consultancy fees	2,942	23,640
Pamiloo running costs	4,154	3,202
Caravan costs	4,026	10,692
Coach House costs	15,616	18,851
	<u>657,190</u>	<u>643,224</u>
Grant funding of activities (see note 9)	-	4,984
Share of support and governance costs (see note 10)		
Governance	125,892	127,384
	<u>783,082</u>	<u>775,592</u>
Analysis by fund		
Unrestricted funds - general	173,421	184,874
Unrestricted funds - Designated	2,942	21,669
Restricted funds	606,719	569,049
	<u>783,082</u>	<u>775,592</u>

9 Grants payable

	2024
	£
Grants to individuals	<u>4,984</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10	Support costs allocated to activities	2025	2024
		£	£
	Staff costs	105,058	96,589
	Office costs	11,971	22,093
	Governance costs	12,726	12,080
		<u>129,755</u>	<u>130,762</u>
	Analysed between:		
	Fundraising	3,863	3,378
	Charitable activities	125,892	127,384
		<u>129,755</u>	<u>130,762</u>
11	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's auditor:		
	- for the audit of the charity's financial statements	5,190	4,896
	- for other financial services	7,536	7,184
	Depreciation of owned tangible fixed assets	3,027	5,835
	Loss on disposal of tangible fixed assets	3,007	-
		<u>18,760</u>	<u>17,915</u>
12	Governors		
	There were no travel expenses reimbursed to governors, during the year (2024 Nil).		
13	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
	Raising funds	2	2
	Support & Governance	2	2
	Charitable activities	16	16
		<u>20</u>	<u>20</u>
	Total	<u>20</u>	<u>20</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	542,414	539,639
Social security costs	61,235	57,948
Other pension costs	22,525	21,334
	<u>626,174</u>	<u>618,921</u>

The staff numbers above represent proportionate allocation of staff members time. The number of staff allocated to Raising Funds and Support & Governance represents the proportionate time of five members of staff.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>69,201</u>	<u>67,226</u>

14 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	<u>3,007</u>	<u>-</u>

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Transfers

Included in transfers between unrestricted and restricted funds is a management charge of £47,439. This has been charged to a variety of projects over the year.

There was also a transfer of £10,000 from the Legacy Fund to PAMIS Breaks to cover some of the coach house running costs.

There were net transfers of £42 from unrestricted funds to restricted funds for completed projects this year.

Funds of £7,185 have been transferred from unrestricted funds to the designated IT and HR funds at the year end.

The caravan was sold in the year and the final deficit on this fund of £9,976 was allocated to the Coach House Fund, which is an internal transfer amongst unrestricted funds.

17 Tangible fixed assets

	Caravan & Pamiloo £	Computers £	Total £
Cost			
At 1 April 2024	74,959	13,908	88,867
Disposals	(29,989)	-	(29,989)
	<u>44,970</u>	<u>13,908</u>	<u>58,878</u>
At 31 March 2025	44,970	13,908	58,878
Depreciation and impairment			
At 1 April 2024	63,323	8,041	71,364
Depreciation charged in the year	1,560	1,467	3,027
Eliminated in respect of disposals	(24,591)	-	(24,591)
	<u>40,292</u>	<u>9,508</u>	<u>49,800</u>
At 31 March 2025	40,292	9,508	49,800
Carrying amount			
At 31 March 2025	<u>4,678</u>	<u>4,400</u>	<u>9,078</u>
At 31 March 2024	<u>11,636</u>	<u>5,867</u>	<u>17,503</u>

18 Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>790</u>	<u>1,390</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19	Debtors		2025	2024
			£	£
	Amounts falling due within one year:			
	Trade debtors		47,786	21,917
	Other debtors		1,141	-
	Prepayments and accrued income		-	6,500
			<u>48,927</u>	<u>28,417</u>
20	Loans and overdrafts		2025	2024
			£	£
	Bank overdrafts		-	13,772
			<u>-</u>	<u>13,772</u>
	Payable within one year		-	13,772
			<u>-</u>	<u>13,772</u>
21	Creditors: amounts falling due within one year		2025	2024
		Notes	£	£
	Bank overdrafts	20	-	13,772
	Deferred income	22	90,622	87,556
	Accruals		32,246	31,942
			<u>122,868</u>	<u>133,270</u>
22	Deferred income		2025	2024
			£	£
	Other deferred income		90,622	87,556
			<u>90,622</u>	<u>87,556</u>
	Deferred income is included in the financial statements as follows:			
			2025	2024
			£	£
	Deferred income is included within:			
	Current liabilities		90,622	87,556
			<u>90,622</u>	<u>87,556</u>
	Movements in the year:			

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Deferred income	(Continued)	
Deferred income at 1 April 2024	87,556	78,037
Released from previous periods	(87,556)	(78,037)
Resources deferred in the year	90,622	87,556
Deferred income at 31 March 2025	<u>90,622</u>	<u>87,556</u>

23 Retirement benefit schemes	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	<u>22,525</u>	<u>21,334</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. PAMIS also contributes separately into the Directors pension scheme with Standard Life. This is a defined contribution scheme.

24 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Supporting Carers, People with PMLD & Communities	282,155	549,610	(544,811)	(47,397)	239,557
Education & Development	45,576	9,383	(13,433)	-	41,526
Influencing Policy & Practice	44,375	26,064	(26,360)	-	44,079
Developing & Supporting Innovative Practice	34,712	-	(22,175)	-	12,537
Governance and Sustainability	53,975	-	-	(10,000)	43,975
	<u>460,793</u>	<u>585,057</u>	<u>(606,779)</u>	<u>(57,397)</u>	<u>381,674</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Supporting Carers, People with PMLD & Communities	260,137	593,296	(524,930)	(46,348)	282,155
Education & Development	45,609	10,663	(10,696)	-	45,576
Influencing Policy & Practice	32,726	19,280	(7,631)	-	44,375
Developing & Supporting Innovative Practice	28,278	34,165	(24,997)	(2,734)	34,712
Governance and Sustainability	64,833	-	(795)	(10,063)	53,975
	<u>431,583</u>	<u>657,404</u>	<u>(569,049)</u>	<u>(59,145)</u>	<u>460,793</u>

The charity has many restricted funds and they have been grouped together above in alignment to our strategic objectives. More information on the underlying activities within each objective is supplied within the content of the governor's report.

25 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Resources expended £	Transfers £	At 31 March 2025 £
IT upgrade	5,757	-	4,243	10,000
HR	14,000	(2,942)	2,942	14,000
Database Project	16,500	-	-	16,500
Changing places	8,000	-	-	8,000
	<u>44,257</u>	<u>(2,942)</u>	<u>7,185</u>	<u>48,500</u>

Previous year:	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
IT upgrade	7,986	(2,229)	-	5,757
HR	18,000	(13,440)	9,440	14,000
Office Move	6,000	(6,000)	-	-
Database Project	16,500	-	-	16,500
Changing places	-	-	8,000	8,000
	<u>48,486</u>	<u>(21,669)</u>	<u>17,440</u>	<u>44,257</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Unrestricted funds - Designated

(Continued)

The above funds have been designated for the purpose of projects to be carried out in short-medium term.

The upgrading our IT hardware in collaboration with our contracted IT support team BrightSkye continues. This process still requires some expenditure to replace outdated laptops and provide other necessary equipment to support laptop use at home or in the office.

We continue to work with an HR consultant to ensure all our policies, contracts and employee handbook remain current. The role of the HR consultant is core to our ongoing strategy of guaranteeing effective Human Resource Management.

We have funds designated to transition to a new and more suitable database system to store all our contacts and activities. Our current system is outdated and needs replaced now to cope with our growth as a charity. We will use these funds to support the transition and ongoing costs of a new system. There was no expenditure on this during the year to March 2025.

£8,000 was allocated last year to the support costs required to update the Changing Places Toilet Practical Guide due for release in 2025. This was still unspent at the year end.

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	402,978	318,074	(263,918)	50,212	507,346
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	347,160	282,807	(268,694)	41,705	402,978

27 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	4,400	-	4,678	9,078
Current assets/(liabilities)	502,946	48,500	376,996	928,442
	507,346	48,500	381,674	937,520

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

27 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	11,265	-	6,238	17,503
Current assets/(liabilities)	391,713	44,257	454,555	890,525
	<u>402,978</u>	<u>44,257</u>	<u>460,793</u>	<u>908,028</u>

28 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Payment for services delivered by one trustee, total value £670 (2024: £1,209).

There can also be occasions when family members of Governors and Key management personnel are employed by or receive care and support from the charity.

In both of the above instances, the transactions are carried out under the normal procedures of the charity for this type of work.

29	Cash generated from operations	2025 £	2024 £
	Surplus for the year	29,492	80,799
	Adjustments for:		
	Investment income recognised in statement of financial activities	(14,723)	(12,373)
	Loss on disposal of tangible fixed assets	3,007	-
	Depreciation and impairment of tangible fixed assets	3,027	5,835
	Movements in working capital:		
	Decrease in stocks	600	950
	(Increase)/decrease in debtors	(20,510)	3,282
	Increase/(decrease) in creditors	304	(3,104)
	Increase in deferred income	3,066	9,519
	Cash generated from operations	<u>4,263</u>	<u>84,908</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

30 Analysis of changes in net funds

The charity had no material debt during the year.

PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

England & Wales - Charity number 1011895

Accounts

Charity registration number 1011895 (England and Wales)

Charity registration number SC038601 (Scotland)

Company registration number 2717020 (England and Wales)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Pat Graham Peter Glover Jennifer Whinnett Susan Weir David Skinn (Appointed 8 August 2024) Jenna Graham (Appointed 8 August 2024) Jillian Cameron (Appointed 8 August 2024) Susie Gibbs (Appointed 8 August 2024)
Secretary	Fiona Harper
Charity number (England and Wales)	1011895
Charity number (Scotland)	SC038601
Company number	2717020
Principal address	7 Luna Place Gateway East Technology Park Dundee DD2 1TP
Registered office	31 The Oaks Heathfield England TN21 8YA
Auditor	Bird Simpson & Co. 144 Nethergate Dundee DD1 4EB
Bankers	The Royal Bank of Scotland Perth Chief Office 12 Dunkeld Road Perth PH1 5RB

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THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

In her Report for the year ended 31 March 2024, our CEO, Jenny Miller, outlined PAMIS's 10 year strategy, identifying the 7 key strands and the 3 key areas on which we will continue to concentrate. As always our focus is to support family carers, people with PMLD and our communities, and our emphasis is to achieve that goal by identifying, challenging and resolving health inequalities, enabling people with PMLD to be valued and included, and to provide family care in tried and tested but also in innovative ways.

I did pause to consider whether 10 years might seem to be rather a long time period for our strategy and thought back to the early days of PAMIS when the focus was very much on the provision of a family support service and carrying out research into previously unconsidered aspects of PMLD. Both of these areas were ground-breaking and innovative more than 30 years ago and indeed continue to be to this day. What PAMIS has achieved though, is to continue this innovative and cutting edge approach and every year we identify new areas of practice, development and research. It has always been PAMIS's ethos to listen to family carers and to encourage them to explore their ideas and suggestions. Examples of early innovative approaches involved Changing Place toilets and postural care, both of which were the brainchild of a family carer, and which have been nurtured and developed and are still at the forefront of the work that PAMIS does today. However, we have not rested on our laurels, and every year new ideas from families and staff are explored and acted upon. Some recent examples of these are lifelong learning, Finding My Voice, alternative models of family support, routes into empathetic employment and PMLD Hubs, but there are many more. Additionally we have an extremely high success rate in seeking out funding for these projects, sometimes for many years, reflecting how skilled our staff are in making a compelling case to funders who find that they just cannot refuse. These projects often become so embedded in our activities that they are no longer projects and are absorbed into what we do as an organisation.

It seems therefore that 10 years is not too long, but rather is a reflection of our organisation's ability to identify ways in which the lives of people with PMLD might be enhanced, and then to pursue those goals with tenacity and determination. There may be challenges related to persuading funders of the need for those new ideas and approaches but over time we have persevered and succeeded in changing both the dialogue and narrative around PMLD in ways that might have seemed unachievable 30 years ago.

Our reach and reputation are becoming broader and more influential, both within Scotland, the United Kingdom and further. This is exemplified by the range of national projects, research and legislation that we contribute to. We work very closely with the Scottish Learning Disability Observatory, and the Scottish Commission for People with Learning Disabilities, but also with many other organisations, charities and universities. Our CEO's networking skills are legendary but beyond that she and other members of staff and indeed some Board members have become integral parts of the teams and the decision making processes of these other organisations. They not only value our contributions but also ensure that we are at the forefront of developments in the field of learning disability.

We ensure that we take advantage of every opportunity to influence policy at a Scottish level and mention has been made of our significant contribution to the LDAN Bill and National Care Service consultations, amongst others, as referred to in the CEO Report. We have taken our contributions to these consultations very seriously and have devoted considerable staff resources to ensure that people with PMLD are represented effectively because we are aware of the serious long term implications of these pieces of legislation for our families.

The Scottish Covid Inquiry was mentioned in my Report last year and also in our CEO Report this year, but it is worth pondering on the effect of this Inquiry on our organisation and on the people we represent. We did consider whether the benefits of being core participants would warrant the amount of effort that would be required (and indeed that effort turned out to be significantly more than we envisaged). We concluded that if we did not make the most of this opportunity then we might at a later date regret not having taken part. Our CEO, staff members, families and Board members gave evidence both in writing and at the face to face hearings. We were treated with respect and supportively at all times and encouraged to give our evidence in our own words. Those of us who gave face to face evidence before the Chair of the Scottish Covid Inquiry, felt that we were listened to and given our place.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Even so, it is difficult to know whether anyone is listening beyond the confines of the hearing room, but we have been very encouraged to find that following our first PAMIS hearing we were quoted on the radio and in no less than 220 newspapers. Furthermore when the Scottish Government Ministers gave their closing statement at the end of the first stage of the Inquiry which relates to the impact of Covid, PAMIS's evidence featured prominently.

The Scottish Government said that it had listened carefully to the evidence given to the Inquiry by a wide range of care providers and that the Inquiry could be assured that the Scottish Government would reflect fully on the evidence and that it would inform the response to any future pandemic. They commented specifically on the evidence given by PAMIS and said that they appreciated the invaluable services provided by PAMIS. They commented that evidence given on behalf of PAMIS highlighted the need for health and social care providers in Scotland to work together so that people with PMLD would continue to receive care and attention from their carers even if they are in hospital. The Scottish Government recognised that there were good reasons for this: it was important, for example, for people with PMLD to have trusted carers who can communicate effectively on their behalf with medical staff in hospitals.

They commented in some detail on the arguments made by PAMIS for clear acute hospital pathways for people with PMLD and said that they would examine whether it should have taken stronger measures to assist people with PMLD to achieve a consistent level of social care during the pandemic when they were admitted to hospital and, if so, what form those measures could have taken.

They also commented on the evidence of the profound impact on unpaid carers, described as "the forgotten army", who felt excluded from decision-making on care during the pandemic. They recognised that some statutory services were withdrawn, and the third sector and ordinary people had to fill the gaps caring for their loved ones. These services took a significant amount of time to resume. They heard evidence that families and unpaid carers are an essential part of caring for those with profound and multiple disabilities and that they considered that decision-makers did not understand the impact of their decisions on people within this group. The Scottish Government recognised the contribution that unpaid carers and the third sector have made to the pandemic response and societal recovery. They listened to the evidence that charities should be treated as partners of government and the NHS when dealing with any future crisis. Working to design services with the third sector, those with lived experience and stakeholders was a vital part of the Scottish Government's ongoing programme of work to establish a National Care Service in Scotland.

Not only did our Covid Inquiry contributions have a significant effect on the Scottish Government but we have also now been invited to participate in the UK Covid Inquiry. Furthermore our acute hospital pathways arguments were quoted and reiterated in the closing statement of Scottish Hazards to the Scottish Covid Inquiry.

I would like to conclude by making some comments on the membership of the PAMIS Board. During the year we were unfortunate in losing several Board members who left because of other commitments. We were very grateful to the contributions they made during their time with us and were very sorry to see them go but wish them the very best for the future. On a happier note, thanks to the efforts of our CEO and Finance Director, we have secured nominations for a significant number of new candidates for Board membership and very much hope to welcome them on to the Board over the next few months. They have interests in finance, education, psychiatry, architecture and marketing and include a number of family carers. We very much hope to use all of those skills to our best advantage over the next few years and are looking forward to embracing them as part of our team.

Pat Graham
Chair of Board of Governors

Date: 16 September 2024

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Governors of PAMIS (profound and multiple impairment service) are pleased to present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

PAMIS – Promoting a more inclusive society – is the only organisation that works solely for people with profound learning and multiple disabilities (PMLD) and their family carers to ensure they have access to healthy, valued and included lives. PAMIS has spent 32 years listening, learning and working with people with PMLD and their family carers. We have built research and practice that supports this group to be included and valued within society. PAMIS is recognised nationally and internationally for the work it undertakes and has led the world in work in relation to areas such as bereavement and loss, emotional well-being, inclusive culture and leisure and as the cofounder of the changing places toilet campaign. PAMIS were 2016 winners of the prestigious GSK and Kings Fund IMPACT award recognised for excellence in Innovation, Management, Partnership working, Achievement, Community Focus, and Targeting Need and continue to be members of, and benefit from, the GSK/Kings Fund IMPACT award leadership network.

Profound means deep, it means wise, it means expert. People with PMLD and their family carers are some of the best educators that we have, teaching us how to care, how to act with compassion, how to communicate, how to work as a team to include everyone. Only when we bring together the expertise and knowledge of a whole team including the person with PMLD, and their family carers do we begin to understand the needs of this marginalised group of people and develop ways to ensure they realise their dreams and potential.

PAMIS developed a 10-year strategy (2018-2028) that takes cognisance of this expertise and recognise that change takes consistency in message over time. The organisation has committed to build on previous work but looks to a future that will ensure that:

Communities are developed and equipped to support people with profound learning and multiple disabilities and their family carers, to lead healthy and included lives doing things they value and choose.

Our strategy and ongoing work support Scottish policy and ensures a human rights approach underpins all that we do. It also ensures that the principles on which PAMIS was founded and continues to operate under are met. These are:

- People with PMLD are valued both as individuals and for the contribution they make to the community.
- People with PMLD should receive all the support needed to realise their full potential.
- People with PMLD have a right to a full life shaped by personal choice, abilities and needs and that this underlies all provision and policy affecting their lives.
- The knowledge and experience of family carers is recognised, and their views are fully taken into account in service development.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our 10-year strategy (2018-2028) focuses on seven key strands:

1. Supporting Family Carers, People with PMLD and Communities: Family carers will be supported to care for their relative with PMLD especially during times of stress such as transition into new services across the life span. PAMIS will seek to support people with PMLD and their family carers across Scotland to lead healthy, valued and inclusive lives and ensure that this support includes diverse populations from, for example, ethnic minority groups and gypsy travellers. PAMIS will work with local communities to enable them to value, respect and include people with PMLD and their family carers.

2. Education and Development: PAMIS will support communities to be inclusive through the development and provision of educational resources. Those who provide care will have the skills, knowledge and understanding to enable them to support people with PMLD to lead healthy, valued and included lives. Family carers will coproduce and deliver education to those developing and providing services and community spaces.

3. Influencing Policy and Practice: Family carers will be valued for their expert contributions and empowered to coproduce policy, services and care, for people with PMLD. This will drive policy and practice to enable a culture of inclusion of all and ensure that people with PMLD and their family carers lead healthy, valued and inclusive lives.

4. Research and Evaluation: Research and evaluation will drive the best practice and service design to ensure people with PMLD lead healthy, valued and included lives. PAMIS will become established as a key research partner nationally and internationally in the area of people with PMLD and their family carers delivering research and evaluation that make an impact on practice and on the lives of people with PMLD.

5. Developing and Supporting Innovative Practice: There will be a strong focus on developing practice that considers the aspirations of people with PMLD and an increased emphasis on their lifelong learning. Practice will be developed that supports the voice of the person with PMLD and ensures they are involved in meaningful activity within their communities.

6. Governance and Sustainability of PAMIS: PAMIS will ensure best practice is embedded in the governance and development of the organisation. We are committed to supporting a diverse Board of Governors, ensuring our organisation is underpinned with appropriate legislative governance but also steeped in human rights and equalities values. We will continue to develop strategies to support our ongoing viability and consider the opportunities that will support income generation within the organisation.

7. Valuing Staff and Volunteers: PAMIS will support and develop our workforce and those who volunteer for us. We will ensure that best practice in staff welfare and management is followed including healthy working lives and supporting carers' awards.

This year we have developed a particular focus on 3 key areas:

Priority 1 – Health Inequalities - PAMIS will work with partners and families to address the causes of preventable & avoidable mortality of children, young people and adults with PMLD.

1.1 - We will contribute to research and dissemination that highlights health and wellbeing priorities and actions for people with PMLD:

1.2 - We will contribute to the development and implementation of national and local policy that supports the health and wellbeing of people with PMLD.

1.3 We will ensure that PAMIS have relevant, up to date information and resources that support the health and wellbeing of people with PMLD and their families.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Priority 2 – Valued and Included - Communities will be supported to develop valued and inclusive environments and activities that enable everyone to take part.

2.1 We will develop a lifelong learning opportunities model that will enable people with PMLD to continue their learning journey as well as taking up their role as educators of communities. They will teach the next generation to be inclusive across all sectors.

2.2 We will continue to develop the authentic voice of children, young people and adults with PMLD in order to highlight their aspirations and contributions to communities. We will build on the Finding My Voice project through PAMIS digital passports, multisensory storytelling and storysharing.

2.3 We will work within local communities to support them to include people with PMLD within venues and activities and will continue with our work in inclusive festivals and inclusive culture and heritage.

2.4 We will continue with our core work in supporting inclusive community building including our ongoing commitment to the changing places toilet agenda, support to ensure legislation is enacted and a human rights approach is taken for all failures to enable access to those most excluded. We will continue to deliver training for local and national venues and communities.

Priority 3 – Family Carer Support - Family carers across Scotland will be provided with specialist support that enables them to live healthy and inclusive lives and supports them in their caring role.

3.1 We will pilot alternative models of family support in areas where we have no specific services building on the Clackmannanshire model.

3.2 We will deliver on the routes into empathetic employment supporting family carers to remain or to re-enter the workplace.

3.3 We will grow our family carer health and wellbeing programme and offer sustainable peer support

3.4 We will grow our early years family support services.

3.5 We will support family carers to have their voices heard locally and nationally and to influence the policy arena especially in terms of NCS.

3.6 We will deliver training and development of family carers in topics important to them that enable them to continue in their caring roles.

We have continued to deliver this through a range of projects and programmes including family support services; education and development; research and practice development; inclusive culture and leisure; campaigns; information sharing; our PAMIS multisensory story library; and resources to support digital inclusion. PAMIS also operates PAMIS breaks providing accessible accommodation, a mobile changing place toilet and inclusive activities that the whole family can enjoy.

The Governors have paid due regard to guidance issued by the Charity Commission and OSCR in deciding what activities the charity should undertake. All of these activities have at their core the intention to promote a more inclusive society for children, young people and adults with PMLD and their families.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

OVERVIEW - PAMIS national contributions 2023/24 – a snapshot

A very busy year for many reasons, increasing demand on family support services and our inclusive leisure programmes; a demanding national agenda with numerous consultations, development of strategy, contribution to national working groups; development of PAMIS services in a new area; retirements and new staff; 3 office moves – Head Office, Lanarkshire and Fife. And all against a back drop of health and social care staffing issues and a cost of living crisis all of which impacted adversely on the people we support, those with a profound learning and multiple disabilities (PMLD) and their families. We have successfully managed a difficult financial period with a number of local and national government grants being paid well into the new financial year. Thanks to our excellent Finance, Business and Development Director, Fiona Harper, we had mitigated for these delays in terms of our reserves which meant even though 6 months into arrears of our core funding we were still able to operate. The need for financial security has never been so acute and I am grateful for the skilled financial team and our Board finance subcommittee scrutiny and innovation. In addition, we have been successful with a number of funding applications with gratitude to the passion and commitment from a core group of PAMIS staff.

Our **strategic priority 1** - working with partners and families to address the causes of preventable & avoidable mortality of children, young people and adults with PMLD, is essential not least because this community of people are still feeling the impact of the COVID pandemic. Many families still do not have access to levels of care packages for their relative seen before the pandemic. The risk of infections are still a real issue for those with compromised health and there has not been the intensive health interventions to undo the damage of many months/years of reduced or no input. Sadly, there have been deaths not from COVID but because of it. PAMIS were identified as an organisation that could contribute to the Scottish COVID Inquiry and although this is providing a substantial amount of work, we are committed to ensuring that lessons are learnt, and future approaches recognise the specific needs of this invisible group and their families.

PAMIS attends a large range of national and local government and sector strategy, reference, advisory and working groups where we continue to ensure the voice of people with PMLD, and their families are heard across the national and local arena. We are for example core members of the National Transition Bill, The National Care Service group, The Learning Disability, Autism and Neurodivergence Bill, and the Independent Living Fund Scotland working group for the new fund. We have supported family carers to contribute to the SDS group on development of the PA workforce. We were also part of a Scottish Government sub group for children and young people with the task of providing a resource to support people with PMLD to have their voices heard - <https://www.alliance-scotland.org.uk/blog/resources/seen-heard-included-pamis-report/>. Just a taste of the activity as well as responding to consultations and questions in relation to a range of topics including SDS, equalities and poverty, housing and adaptations, mental health review, transitions, National Care Service, COVID high risk register. The extensive consultation for the Learning Disability, Autism and Neurodivergence (LDAN) Bill saw a whole team approach pulling together the 32 years of feedback and asks from the families we support into our response which also provides information for our response to the Disability Commissioner consultation. We have hosted family carer engagement events for various Scottish government policy leads including mental health, national care service and transitions. We have raised concerns about day services, acute hospital pathways, lack of support and staffing crisis both locally and nationally.

We gave oral evidence at the Scottish COVID Inquiry in March 2024 and worked throughout the year in the provision of written evidence and statements. This has as previously highlighted been a huge piece of work and one that is ongoing. We await the recommendations to see if this community become visible however the Chair of the Inquiry Lord Brailsford and the Inquiry team have been respectful and supportive of the issues that our community found themselves in.

We continue to support a range of national research projects working with for example the Scottish Learning Disability Observatory and we are key partners in dissemination and support to ensure that effective and evidence-based practice is available for people with PMLD and their families. Some of our involvement is as core participants for example in [INTERACT Trial: Intensive Interact intervention for children and young people with PMLD](#).

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our commitment to the education and development of others brought in over 20 students from a wide range of health and social care professions both Scottish as well as an international placement for 2 Canadian Occupational therapy students. Their feedback on what they felt were essential skills and knowledge development continues to fire our passion for supporting this future workforce to make the differences needed if people with PMLD and their families are to lead healthy, valued and inclusive lives. We also recognise that the education of the next generation of health and social care practitioners is essential if we are to achieve our strategic priority 1. We continued to support the knowledge and skills of family carers and paid carers through delivery of a range of our core PAMIS courses, particularly the postural care courses which we know will contribute to enhancing the health of children and adults with PMLD. We continue to share this knowledge and model of education with other groups, contributed to NHS education for Scotland TURAS module on postural care and chair the postural care strategy Scottish reference group.

Family carers continue to lead the development of our work and 2 family carers and PAMIS Board members have developed their thinking about tackling the limited skills and innovation in health provision for people with PMLD. Their concept is a PMLD hub that would bring together the expertise of the whole team of health practitioners involved in the care of a person with PMLD. Capturing expertise, sharing knowledge and skills, developing new research and practice would be fundamental to these hubs of practice and ensure we can also implement research. We have recognised that because this group of people are not expected to live there have been no plans for life, no investment in the research into why people are dying early or the preventative practice that will enhance their lives. We are committed to developing this PMLD Hub concept and advocate that this will be the means to address decades of inactivity and neglect in the health and wellbeing of this community. This was a core contribution within our response to the LDAN Bill consultation and will form the basis for our activity in the coming years.

The national programme - inclusive communities working to deliver on our **strategic priority 2** – is achieving its goal of supporting the wider community to involve and include people with PMLD. From the development of more changing places toilets to the wonderful inclusive festivals and cultural activities, families and people with PMLD are being seen, heard and involved not just as visitors/delegates but in the case of the International Edinburgh Book Festival as artists/presenters.

[Celebrating Difference with George Webster and PAMIS!! – Learning Edinburgh International Book Festival \(edbookfest.co.uk\)](#)

_saw 13 people with PMLD take part in the video, 9 in person live on the day and 3 people displayed their artwork in Waterstones authors signing tent. "It was the highlight of my career to see people with pmlid in the authors yurt and enjoying the whole experience" said the outgoing Director of the Festival.

"I think for M just being herself, and for me it was nice to have a feeling of belonging". This mothers quote captures what opportunities like this mean to these families and demonstrates what can be achieved by working together. Partnerships like the one with The National Galleries of Scotland have created ongoing opportunities for people with PMLD that are now part of what the inclusion focussed team at the galleries do. The exhibition <https://app.smartify.org/groups/your-art-world-t9bso> is not only a wonderful display of amazing artwork by people with PMLD, but also a celebration of how working together to create a more inclusive society provides a sense of belonging for those who often feel marginalised. The exhibition runs until April 2024.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The changing places toilet (CPT) agenda remained very busy, and we were very grateful for funding from the Hans and Julia Rausing Trust that supported the staffing of this area. We answered over 500 queries ranging from initial development to advice on plans and equipment and registered 13 new changing places toilets on the CPT map. We supported the cross-party group secretariat for changing places toilet and provided regular updates for each meeting. We have also provided support to the Scottish Government team looking to roll out the CPT £10 million fund starting at the beginning of 2025. The mobile changing places toilet the Pamiloo remained a popular asset to many festivals and events and the commitment from many national and local organisations to make their events accessible for all is really heartening and means many of the families we support have access to more opportunities to have a great day out. A highlight was the Tall Ships Race in Shetland where the Pamiloo supported the event across the whole week and arrived on the accessible North Link ferry who were the first ferry company to include changing places toilet on their vessels.

We commenced a new strand of work looking at how we support people with PMLD to continue their lifelong learning journey. Their opportunities to engage in learning and in purposeful and meaningful activities and occupations are very limited so with support from Scottish government funding, The Holywood Trust and the Hans and Julia Rausing Trust we are developing models of lifelong learning, and a digital resource kit where not only will people with PMLD be involved as learners but through integration within colleges, universities and their communities they will become educators. This project will be rolled out locally over the coming year.

In terms of our **strategic priority 3**, family carer support, we have developed a number of programmes to support new ways of delivering family support. We have progressed with the Empathetic Routes into Employment – funded by the Northwood Trust, is supporting family carers of children, young people and adults with PMLD back into employment. The route out of poverty is challenging when caring responsibilities makes traditional employment impossible. However, the wealth of skills that this group of carers develop within their caring roles are untapped and incredibly valuable to many industries. A toolkit to support family carers to re-enter employment as well as support for employers to develop carer friendly employment opportunities is being developed.

The national team involvement in the Clackmannanshire service has supplemented the family support director role with an inclusive culture and activity post supported by the Inclusive culture and practice development director. The Inclusive Communities Director has supported the engagement within the local communities to develop accessible and inclusive physical environments where inclusive activities can then be organised and supported. The opportunity to grow more inclusive local communities we believe will sustain our input and enable families to become more resilient and self-manage rather than being reliant on a specialist service. However, we also recognise that this takes time and are very grateful to the Clackmannanshire council children and young people team who have distributed the Scottish government fund for children and young people and included us. We are also thrilled to have had a donor approach us to support our work. The Hans and Julia Rausing Trust supported the role of the Inclusive Communities Director this year which enabled us to test out this new model.

The Scottish Government mental wellbeing funds have been invaluable in enabling us to support family carers who as previously highlighted are still struggling with the after effect of the pandemic and the cost-of-living crisis. These funds distributed by various local authorities has enabled us to provide a range of family carer specific activities, a really popular one has been the cold-water swimming therapy! The family friendship clubs have continued to run throughout the year and a new club for younger families has been started in Lanarkshire. Last year saw our first PAMIS festival taking place on one of the most beautiful days of the year in Strathclyde Park with lots of fun, accessible and inclusive activities funded by the generous donations from several families who wanted to celebrate the memory of the lives of their very special children. A fabulous day had by all the families as well as the PAMIS staff and volunteers. We were also able to continue supporting families to go the inclusive and wonderful Wildhood festival thanks to the funding from Shared Care Scotland and the partnership with the organiser of the festival. This year was a first for some families who managed to camp over for the weekend full of fun and luckily beautiful weather!

The staff of PAMIS deliver so many amazing and innovative activities and projects that I would be writing another 100 pages to share. This year we are going to provide a separate report to highlight more of the work. This really is just a snapshot of activity by a small, highly skilled and hugely dedicated team of staff, volunteers, Board of governors, family carers and of course people with PMLD. Their commitment, passion and motivation to continue to collaborate, support each other and innovate even during times of challenge is inspiring and is why I am so proud to be a part of that team.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

The charity generated a surplus for the year of £80,799 (2023 - £100,264) and this has been taken to reserves. Income levels are consistent with last year, decreasing slightly to £940,211 (2023; £966,410). Total expenditure decreased to £859,412 compared to £866,146 in the previous year. Expenditure on raising funds increased to £83,820 from £69,118. This was primarily due to the costs incurred in the move to the new head quarters, including IT services and staff costs.

Unrestricted funds at 31st March 2024 amounted to £447,235. This level of general reserves allows charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations. Of these funds, the Governors have designated £44,257 towards known projects to be undertaken in the coming year. Restricted funds were £460,793 at 31st March 2024, and a detailed summary of these can be seen in note 23 to the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Governors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This year has seen an increase in the level of unrestricted funds held by the charity . The Governors have reviewed the accounts and also the budgets for this coming year and consider that the going concern basis for accounts preparation is applicable. The Charity's general reserves are healthy and this is required to ensure continuity of services and activities should there be any material drop in income. Scottish and local government constraints and continued inflation will all have an impact upon charity funds going forward. As always the Governors will continue to monitor actual results over the coming months to ensure budgets are kept, and to address any problems quickly as they arise.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk Register

The CEO and Finance, Business and Development Director discuss risks and mitigation on an ongoing basis and the organisation has a policy of ensuring that all staff, volunteers and families are involved in risk management all be it different types

Risks within the register fall into four main categories: Governance, Operational, External and Financial. The key risks and controls are reviewed by the Finance Committee and by the senior management team on an ongoing basis and reported to the Board on a quarterly basis. Actions are identified to respond to risks to ensure that all major risks have been identified and systems or procedures put in place in respect of these. The CEO and Senior Management Team review all of the risks, both emerging and retiring, between each Board Meeting. In addition, the CEO meets regularly with the Chair of Board for support and supervision part of which is about minimising and mitigating for any financial, reputational and governance risk. Our policies and procedures that protect our organisation are also reviewed and developed on a regular basis and the employment of an HR consultant provides further assurance in this area. We also benchmark our policies with other organisations and share best practice between us.

The Board are satisfied that appropriate controls are in place in relation to the risks identified in the risk register. The current five key risks remain similar to previous years and are highlighted below along with the mitigation action required. We have a table of risks but work with the top 5 as a means of ensuring we are constantly working to minimise impact. We have found the narrative approach to the why and how is beneficial to understanding and owning the risks

Top Five Risks and Mitigating Actions as we leave this reporting period:

1. Financial viability: Realistically for all charities this will remain as our top risk. This reporting year saw extensive delays in receiving core Scottish Government and in some areas Local Government funding, meaning our reserves were more than ever required to ensure we were sustainable. Demand for grants and funding pots remains competitive and we are having to increasingly rely on multi sourced funding in order to sustain core services like the family support service.

Mitigation: We will maintain where possible larger reserves to support late payments. We will continue to source broader funding pipelines and have signed up for more local alerts re funding pots. We will continue to seek to match funding, ensure the families and people with PMLD as beneficiaries are seen clearly within the funding applications, and retain a high profile on social media and within the media regarding our work and the community we support.

We continue to maintain a high profile nationally and across Scottish Government Directorates, attending a range of meetings, cross party groups, completing consultations, working directly with government officials and sitting on national and local advisory panels etc. We ensure that our input into current national plans and groups highlight our unique contributions specifically focussed on children, young people and adults with PMLD and their family carers. Our reporting is through Inspiring Scotland to the learning disability team at the Scottish Government and highlights our contributions and the issues our community are facing. We keep funders updated with reports and also meeting with them. Locally we develop relationships across sectors and provide reports to our funders. We engage with local politicians and councillors across Scotland and including areas where we have no family support service. We also engage with Scottish Government Ministers as and when required. We are on the national tender and procurement alert for possible future service provision.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2. Complaints and Grievances: The risk of a small team experiencing a complaint or staff grievance has a high risk of impacting on capacity and workload as well as the risk to reputation of a respected and valued organisation. The work we carry out is often supporting families in emotionally charged meetings and circumstances. We are frequently supporting them to challenge services and decisions; we are asked by the media for comments on inequalities on which we have views which may challenge larger public bodies. All of this contributes to the risk of an organisation or individual becoming defensive and making a complaint about our service or staff. In addition, some staff are in fragile employment circumstances. We are not able to reliably predict future funding, and this may cause disharmony for staff who are not used to working in this way.

Mitigation: We have reviewed and updated PAMIS policies on complaints and grievance supported by our HR consultant from whom we would also seek support and advice. Our HR consultant manages staff contracts and employment queries. We provide a staff handbook that outlines the employment process including redundancy should funding not be forthcoming and this is shared during induction. We operate significant event analysis following any adverse or significantly positive events, so we are learning from experience. We provide regular support and supervision to staff to raise concerns including those about relationships with others and how to manage conflict. Our safeguarding policy is fit for purpose and reflects all current guidance. All media response are vetted by the senior team and where appropriate the Board. We have a policy for social media and utilize team meetings to discuss any contentious areas. We are recruiting a more diverse Board of Governors, so we have access to skills in people and conflict management.

3. Retaining a highly skilled workforce: We have a highly specialised workforce who have a range of specific and unique skills to engage and work with people with PMLD and their families. There is very little movement with this group of staff who are extremely dedicated and motivated to remain with PAMIS. Due to funding constraints this does create challenges in growing successors. We also have senior staff who may retire in the next 3-4 years.

Mitigation: We are building on our model of family support director (FSD) succession planning and this year we had several months of handover between the retiring and incoming FSD. This new postholder was an ex-student highlighting that the investment in student placements grows our next generation of staff. We completed a benchmarking exercise to ensure we are offering competitive employment packages. These are continually reviewed. Our models of practice for our current workstreams are also enabling a transference of skills and growth in capacity in areas of specialist input e.g. multisensory story telling. We are building a succession plan for the CEO and reviewing the role of a chief operating officer.

We continue to have team meetings to ensure staff are supported and we have instigated a family support team session in order to provide supervision and support for some of the complex cases. Counselling is still available, and we now have a wellbeing app that also enables access to a 24-hour trauma helpline for staff.

Support and supervision mean we are actively valuing staff and supporting them with difficult work issues as well as ensuring they feel supported to seek personal support for example in their caring role. We continue to monitor our service against Fair Scotland standards.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4. Demand versus capacity: There is a growing demand for PAMIS support across all of our work. In terms of family support this is due to the social work and social care workforce issues and the complexity of the caring role that families are finding themselves in. The increasing interest in inclusion has led to higher demand on teams; the will of the local and national government for inclusive consultation is refreshing but brings challenges as we struggle to keep up with the increasing number of consultations. As we become more visible there are more requests for our service. The makeup of the workforce being family carers can also challenge us as we accommodate their caring roles and support them to work and care.

Mitigation: We report to both local and national government the issues we are encountering with family carer demand for services. We are vocalising the need for longer term funding and have instigated a new model of family support in a new area of work. We are working with other organisations to support our responses to national consultations. We are submitting joint funding bids; secondments are being considered into our service and we are providing and buying in consultancy. We are planning a PAMIS Board day to review the current workforce and potential development roles. Our student workforce on practice placement are provided with specific projects that support our workload but provide them with excellent experiences. Our empathetic routes into employment that looks to support family carers into employment and employers to provide best practice is also a resource for us to reflect on and to support our practice.

5. Budgetary control/Cash Flow: This remains on the risk register, but the mitigation has been successful and continues to be built on. We recognise the complexity of the finances for multiple projects and funders are managed by a small team and that information loss due to inadequate budgetary controls would be catastrophic. The Board and CEO need to have a full grasp of the financial plan and with new Board members it will be a priority to ensure they feel comfortable in their understanding of this complex financial picture.

Mitigation: These issues remain constant as highlighted last year and are managed by the finance team, led by Director Fiona Harper. All bank balances are reviewed weekly and at times on a daily basis. Quick Books enables scrutiny of all transactions, and the team is now highly skilled in its use. We have additional support from our accountants should this be required, and they would train additional staff should there be a loss of any key staff. Invoicing is carried out promptly and procedures are in place to monitor and chase outstanding debts. Cash flow projections are produced on a regular basis to ensure any required action is taken on a timely basis. Fiona constantly reviews feedback from the Board re their understanding of the financial reports provided and has developed induction training and a new reporting format. This is circulated in advance of each Board meeting and scrutinised by the Finance Committee which then reports to the Board. A scheme of delegation between the Board and the Senior Management Team is in place and reviewed annually by the Board. Our reserves Policy is discussed and debated at senior meetings and with the finance subcommittee and Board. The Board has a policy in place concerning declarations of Governors interests and the subsequent management of any conflicts, perceived or actual.

Structure, governance and management

The charity was incorporated as a company limited by guarantee and not having a share capital on 21 May 1992, and registered as a charity on 15 June 1992. It is governed by its Memorandum and Articles of Association.

The charity's work is predominately in Scotland, however with a registered office in England, it is required to be registered with the charity regulators in both Scotland (OSCR) and England & Wales (Charities Commission).

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The Governors, who are also the directors for the purpose of company law, and who served during the year were:

Pat Graham	
Peter Glover	
Jennifer Whinnett	
Rachael Delaney	(Resigned 11 April 2023)
Anthony Green	(Resigned 12 February 2024)
Zebunisa Ahmed	(Resigned 12 February 2024)
Susan Weir	
Emma Grunenberg	(Appointed 11 April 2023 and resigned 12 February 2024)
David Skinn	(Appointed 8 August 2024)
Jenna Graham	(Appointed 8 August 2024)
Jillian Cameron	(Appointed 8 August 2024)
Susie Gibbs	(Appointed 8 August 2024)

The Board of Governors is responsible for the governance and strategic direction of the charity. It also has responsibility for the safeguarding of staff, volunteers and beneficiaries of the organisation. The Board of Governors consists of between 6 and 10 Governors who elect a Chair and Vice Chair from amongst their number. The Board are committed to ensuring that half of the members should be family carers, and these are recruited through contacts within the PAMIS service. The remainder of the Board is made up of a range of expertise from health, social care, education, legal and financial backgrounds and expertise. These are sourced through a range of routes, and we have support from Inspiring Scotland and their expertise in Board recruitment and management. There is a recruitment process including job descriptions, person specification, interview with the Chair and CEO, and agreement with the whole Board re suitability. There is an induction process, and our HR consultant has progressed updates to the Board handbook. No Governor has a financial interest in the organisation, a conflict-of-interest form is completed annually and at each Board meeting conflicts with the agenda are declared. The Governors meet as a Board at least four times a year.

Board Sub-Committees

The Finance Committee is convened by a suitably experienced Governor. The Committee has delegated authority from the Board in relation to certain financial and staffing matters and make recommendations to the Board as appropriate. The Committee meets on a quarterly basis prior to Board meetings and exceptionally as required.

The Chief Executive reports to each meeting of the Board of Governors. In addition, the Board of Governors:

- Considers strategy, governance and safeguarding issues on an ongoing basis including recommendations from the Chief Executive and Senior Management Team as appropriate
- Considers financial performance on a quarterly basis including recommendations from the Finance Committee, Chief Executive and the Business and Development director as appropriate

Chief Executive

The Chief Executive, with the support of the Senior Management Team, is responsible for the day-to-day management of the organisation's affairs and for implementing the policies agreed by the Board of Governors.

Auditor

A resolution proposing that Bird Simpson & Co. be reappointed as auditors of the company will be put to the governors.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

The Governors' report was approved by the Board of Governors.



Pat Graham
Chair of Board of Govenors

16 September 2024

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF GOVERNORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Governors, who are also the directors of The Profound and Multiple Impairment Service for the purpose of company law, are responsible for preparing the Governors' 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 Governors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Governors 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 (as amended). 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.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Opinion

We have audited the financial statements of The Profound and Multiple Impairment Service (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Governors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Governors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Governors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Governors' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Governors

As explained more fully in the statement of Governors' responsibilities, the Governors, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Governors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- we identified the laws and regulations applicable to the charity through discussion with Governors and management and for an incorporated charity within the care service we deem these to be standard company laws and charity regulations which have a direct impact upon the financial statements (Companies Act 2006, Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, and the Charities SORP). In addition to this laws and regulations having an impact upon the operations of the charity are deemed to be those relating to employment law and health and safety regulations, in particular in regard to service users;
- the engagement partner ensured that the engagement team were aware of this and collectively had appropriate competence, capabilities and skills to recognize non-compliance with applicable laws and regulations over the course of their audit work;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud & errors might occur, by;

- making enquiries of management as to where they considered there was a susceptibility to fraud, and their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and other errors and non compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- performed a full comparison of the annual results to identify any unusual or unexpected amounts;
- tested journal entries to identify any unusual transactions;
- reviewed and assessed the disclosure of related party transactions and the confirmations of the Governors in relation to this;
- considered whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions where found.

To address the presumed risk of revenue recognition we;

- Performed income testing from the earliest point of the recording cycle, over the range of income strands, including the grant register and minutes of governors meetings;
- We tested the allocation of income by reference to the underlying documentation and included cut-off tests to ensure allocation to the correct period;
- Where necessary we considered any estimates used in relation to income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- reviewing financial statement disclosures and agreement to underlying supporting documentation
- discussion with management over any actual or potential litigation or claims against the charity;
- reviewing minutes of Governors' meetings, correspondence with relevant regulators and legal advisors where any potential non-compliance exists; and
- discussions with management detailing high level review of the activities of the year, and investigation of any matters that would impact upon the financial statements.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion or misrepresentation.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Alison Wilson
for Bird Simpson & Co.*

Alison Wilson (Senior Statutory Auditor)
for and on behalf of Bird Simpson & Co.

16 September 2024

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	2	241,071	-	9,504	250,575	285,628
Charitable activities	3	29,323	-	647,869	677,192	676,763
Other trading activities	4	40	-	31	71	529
Investments	5	12,373	-	-	12,373	3,490
Total income		<u>282,807</u>	<u>-</u>	<u>657,404</u>	<u>940,211</u>	<u>966,410</u>
Expenditure on:						
Raising funds	6	83,820	-	-	83,820	69,118
Charitable activities	7	184,874	21,669	569,049	775,592	797,028
Total expenditure		<u>268,694</u>	<u>21,669</u>	<u>569,049</u>	<u>859,412</u>	<u>866,146</u>
Net income/(expenditure)		<u>14,113</u>	<u>(21,669)</u>	<u>88,355</u>	<u>80,799</u>	<u>100,264</u>
Transfers between funds	14	41,705	17,440	(59,145)	-	-
Net movement in funds	10	<u>55,818</u>	<u>(4,229)</u>	<u>29,210</u>	<u>80,799</u>	<u>100,264</u>
Reconciliation of funds:						
Fund balances at 1 April 2023		<u>347,160</u>	<u>48,486</u>	<u>431,583</u>	<u>827,229</u>	<u>726,965</u>
Fund balances at 31 March 2024		<u>402,978</u>	<u>44,257</u>	<u>460,793</u>	<u>908,028</u>	<u>827,229</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	2	232,842	-	52,786	285,628
Charitable activities	3	36,383	-	640,380	676,763
Other trading activities	4	-	-	529	529
Investments	5	3,490	-	-	3,490
Total income		272,715	-	693,695	966,410
Expenditure on:					
Raising funds	6	69,118	-	-	69,118
Charitable activities	7	189,861	-	607,167	797,028
Total expenditure		258,979	-	607,167	866,146
Net income		13,736	-	86,528	100,264
Transfers between funds	14	38,184	12,986	(51,170)	-
Net movement in funds	10	51,920	12,986	35,358	100,264
Reconciliation of funds:					
Fund balances at 1 April 2022		295,240	35,500	396,225	726,965
Fund balances at 31 March 2023		347,160	48,486	431,583	827,229

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		17,503		23,338
Current assets					
Stocks	16	1,390		2,340	
Debtors	17	28,417		31,699	
Cash at bank and in hand		993,988		882,935	
		<u>1,023,795</u>		<u>916,974</u>	
Creditors: amounts falling due within one year	19	<u>(133,270)</u>		<u>(113,083)</u>	
Net current assets			<u>890,525</u>		<u>803,891</u>
Total assets less current liabilities			<u>908,028</u>		<u>827,229</u>
The funds of the charity					
Restricted income funds	23		460,793		431,583
Unrestricted funds - general			402,978		347,160
Unrestricted funds - Designated	22		44,257		48,486
			<u>908,028</u>		<u>827,229</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Governors on 16 September 2024



Pat Graham
Governor

Company registration number 2717020 (England and Wales)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	27		84,908		175,488
Investing activities					
Investment income received		12,373		3,490	
Net cash generated from investing activities			12,373		3,490
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			97,281		178,978
Cash and cash equivalents at beginning of year			882,935		703,957
Cash and cash equivalents at end of year			980,216		882,935
Relating to:					
Cash at bank and in hand			993,988		882,935
Bank overdrafts included in creditors payable within one year			(13,772)		-

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Profound and Multiple Impairment Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 The Oaks, Heathfield, TN21 8YA, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Governors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Governors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Governors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted Funds are subject to specific conditions which are declared by the donor. Governors' must spend these funds in accordance with the instructions but still within the objectives of the charity.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, and is reported as part of the expenditure to which it relates.

Costs of generating funds are costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA 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. Staff costs which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities. Currently, the salaries of the CEO, Finance, Business and Development Director and Finance Officer have been apportioned across the activities in accordance with an estimate of their time spent on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Caravan & Pamiloo	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

PAMIS is accepted as a charity by the Board of the Inland Revenue and consequently relief is given under S.505 T.A. 1988 to exempt it from the Payment of Corporation Tax.

1.13 Constitution

The Profound and Multiple Impairment Service (PAMIS) is a company limited by guarantee subject to the provisions of the Companies Act 2006. The directors are known as governors. It is also a charity registered with the Charity Commission in England, and also with effect from 27th August 2007 registered with the Office of the Scottish Charity Regulator.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	16,071	9,504	25,575	7,842	51,886	59,728
Government and other grants	225,000	-	225,000	225,000	900	225,900
	<u>241,071</u>	<u>9,504</u>	<u>250,575</u>	<u>232,842</u>	<u>52,786</u>	<u>285,628</u>

3 Income from charitable activities

	2024 £	2023 £
Sale of goods	62,842	110,363
Services provided under contract	334,871	276,546
Performance related grants	279,479	289,854
	<u>677,192</u>	<u>676,763</u>
Analysis by fund		
Unrestricted funds - general	29,323	36,383
Restricted funds	647,869	640,380
	<u>677,192</u>	<u>676,763</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Product sales	40	31	71	-	529	529
	<u>40</u>	<u>31</u>	<u>71</u>	<u>-</u>	<u>529</u>	<u>529</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	12,373	3,490

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Costs of generating voluntary income		
IT services & support	5,141	1,940
Office costs	5,624	6,788
Staff costs	65,252	57,777
	<u>76,017</u>	<u>66,505</u>
Trading costs		
Other fundraising costs	4,425	70
Support costs	3,378	2,543
	<u>7,803</u>	<u>2,613</u>
Total costs	<u>83,820</u>	<u>69,118</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	441,529	450,029
Depreciation and impairment	5,835	7,779
Staff travel costs	12,991	6,678
Staff training and conferences	3,197	351
Rent, rates & office equipment	20,756	14,511
Subscriptions	2,213	2,297
Computer costs	7,410	4,963
Post, stationery & advertising	3,098	5,510
Sundries & other costs	64	967
Volunteer expenses	89	81
Hire of venues	9,743	5,807
Catering costs	1,974	2,603
Tutor fees & travel costs	5,134	52,533
Workshop materials	65	1,813
Pamiloo running costs	3,202	3,879
Caravan costs	10,692	9,274
Coach House costs	18,851	23,472
Consultancy fees	23,640	16,284
Counselling costs	9,713	-
Project Activity costs	62,998	48,970
	<u>643,224</u>	<u>657,801</u>
Grant funding of activities (see note 8)	4,984	26,943
Share of support and governance costs (see note 9)		
Governance and Support costs	127,384	112,284
	<u>775,592</u>	<u>797,028</u>
Analysis by fund		
Unrestricted funds - general	184,874	189,861
Unrestricted funds - Designated	21,669	-
Restricted funds	569,049	607,167
	<u>775,592</u>	<u>797,028</u>

8 Grants payable

	2024 £	2023 £
Grants to individuals	4,984	26,943
	<u>4,984</u>	<u>26,943</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9	Support costs allocated to activities	2024	2023
		£	£
	Staff costs	96,589	103,654
	Office costs	22,093	-
	Governance costs	12,080	11,173
		<u>130,762</u>	<u>114,827</u>
	Analysed between:		
	Fundraising	3,378	2,543
	Charitable activities	127,384	112,284
		<u>130,762</u>	<u>114,827</u>
10	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's auditor:		
	- for the audit of the charity's financial statements	4,896	4,620
	- for other financial services	7,184	6,553
	Depreciation of owned tangible fixed assets	5,835	7,779
		<u>17,915</u>	<u>18,952</u>
11	Governors		
	There were no travel expenses reimbursed to governors, during the year (2023 Nil).		
12	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
	Raising funds	2	2
	Support & Governance	2	2
	Charitable activities	16	16
	Total	<u>20</u>	<u>20</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	539,639	544,130
Social security costs	57,948	61,250
Other pension costs	21,334	21,631
	<u>618,921</u>	<u>627,011</u>

The staff numbers above represent proportionate allocation of staff members time. The number of staff allocated to Raising Funds and Support & Governance represents the proportionate time of five members of staff.

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Transfers

Included in transfers between unrestricted and restricted funds is a management charge of £52,124. This has been charged to a variety of projects over the year.

There was also a transfer of £10,000 from the Legacy Fund to PAMIS Breaks to cover some of the coach house running costs and staff costs.

Projects that have come to completion by the end of the year were; Counselling Project Fife, Counselling Project Glasgow, Basil Death Fund and the Disabled Children & Young People. There were net transfers of £2,979 from core unrestricted fund to cover final deficits on completed projects this year.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Tangible fixed assets	Caravan & Pamiloo £	Computers £	Total £
Cost			
At 1 April 2023	74,959	13,908	88,867
At 31 March 2024	74,959	13,908	88,867
Depreciation and impairment			
At 1 April 2023	59,444	6,085	65,529
Depreciation charged in the year	3,879	1,956	5,835
At 31 March 2024	63,323	8,041	71,364
Carrying amount			
At 31 March 2024	11,636	5,867	17,503
At 31 March 2023	15,515	7,823	23,338
16 Stocks		2024 £	2023 £
Finished goods and goods for resale		1,390	2,340
17 Debtors		2024 £	2023 £
Amounts falling due within one year:			
Trade debtors		21,917	28,099
Prepayments and accrued income		6,500	3,600
		28,417	31,699
18 Loans and overdrafts		2024 £	2023 £
Bank overdrafts		13,772	-
Payable within one year		13,772	-

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank overdrafts	18	13,772	-
Deferred income	20	87,556	78,037
Accruals		31,942	35,046
		<u>133,270</u>	<u>113,083</u>

20 Deferred income

	2024 £	2023 £
Other deferred income	<u>87,556</u>	<u>78,037</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	<u>87,556</u>	<u>78,037</u>
Movements in the year:		
Deferred income at 1 April 2023	78,037	54,262
Released from previous periods	(78,037)	(54,262)
Resources deferred in the year	<u>87,556</u>	<u>78,037</u>
Deferred income at 31 March 2024	<u>87,556</u>	<u>78,037</u>

21 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>21,334</u>	<u>21,631</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. PAMIS also contributes separately into the Directors pension scheme with Standard Life. This is a defined contribution scheme.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
IT upgrade	7,986	(2,229)	-	5,757
HR	18,000	(13,440)	9,440	14,000
Office Move	6,000	(6,000)	-	-
Database Project	16,500	-	-	16,500
Changing places	-	-	8,000	8,000
	<u>48,486</u>	<u>(21,669)</u>	<u>17,440</u>	<u>44,257</u>
Previous year:	At 1 April 2022 £	Resources expended £	Transfers £	At 31 March 2023 £
IT upgrade	7,986	-	-	7,986
Consultancy Services	27,514	-	(27,514)	-
HR	-	-	18,000	18,000
Office Move	-	-	6,000	6,000
Database Project	-	-	16,500	16,500
	<u>35,500</u>	<u>-</u>	<u>12,986</u>	<u>48,486</u>

The above funds have been designated for the purpose of projects to be carried out in short-medium term.

The upgrading our IT hardware in collaboration with our contracted IT support team BrightSkye continues. This process still requires some expenditure to replace outdated laptops and provide other necessary equipment to support laptop use at home or in the office.

We continue to work with an HR consultant to ensure all our policies, contracts and employee handbook remain current. The role of the HR consultant is core to our ongoing strategy of guaranteeing effective Human Resource Management.

Last year we designated funds to move from our current premises to a new Head Office to cover the recycling and removal costs. Total costs of the move were £10,300.

We have funds designated to transition to a new and more suitable database system to store all our contacts and activities. Our current system is outdated and needs replaced now to cope with our growth as a charity. We will use these funds to support the transition and ongoing costs of a new system. There was no expenditure on this during the year to March 2024.

£8,000 has been allocated to our Changing Places Campaign to provide for the future costs of preparing the changing places guidebook, ready for the Scottish Government initiative in 2025.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Supporting Carers, People with PMLD & Communities	260,137	593,296	(524,930)	(46,348)	282,155
Education & Development	45,609	10,663	(10,696)	-	45,576
Influencing Policy & Practice	32,726	19,280	(7,631)	-	44,375
Developing & Supporting Innovative Practice	28,278	34,165	(24,997)	(2,734)	34,712
Governance and Sustainability	64,833	-	(795)	(10,063)	53,975
	<u>431,583</u>	<u>657,404</u>	<u>(569,049)</u>	<u>(59,145)</u>	<u>460,793</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Supporting Carers, People with PMLD & Communities	214,427	589,161	(505,565)	(37,886)	260,137
Education & Development	52,463	13,022	(19,326)	(550)	45,609
Influencing Policy & Practice	34,478	31,913	(33,665)	-	32,726
Developing & Supporting Innovative Practice	17,043	59,599	(45,630)	(2,734)	28,278
Governance and Sustainability	77,814	-	(2,981)	(10,000)	64,833
	<u>396,225</u>	<u>693,695</u>	<u>(607,167)</u>	<u>(51,170)</u>	<u>431,583</u>

The charity has many restricted funds and they have been grouped together above in alignment to our strategic objectives. More information on the underlying activities within each objective is supplied within the content of the governor's report.

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>347,160</u>	<u>282,807</u>	<u>(268,694)</u>	<u>41,705</u>	<u>402,978</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

24 Unrestricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	295,240	272,715	(258,979)	38,184	347,160

25 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	11,265	-	6,238	17,503
Current assets/(liabilities)	391,713	44,257	454,555	890,525
	<u>402,978</u>	<u>44,257</u>	<u>460,793</u>	<u>908,028</u>
	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Tangible assets	15,022	-	8,316	23,338
Current assets/(liabilities)	332,138	48,486	423,267	803,891
	<u>347,160</u>	<u>48,486</u>	<u>431,583</u>	<u>827,229</u>

26 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>67,226</u>	<u>67,581</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

26 Related party transactions

(Continued)

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Payment for services delivered by one trustee, total value £1,209 (2023: £3,034).

There can also be occasions when family members of Governors receive care and support from services that the charity provides.

In both of the above instances, the transactions are carried out under the normal procedures of the charity for this type of work.

27 Cash generated from operations	2024 £	2023 £
Surplus for the year	80,799	100,264
Adjustments for:		
Investment income recognised in statement of financial activities	(12,373)	(3,490)
Depreciation and impairment of tangible fixed assets	5,835	7,779
Movements in working capital:		
Decrease in stocks	950	960
Decrease in debtors	3,282	50,218
(Decrease) in creditors	(3,104)	(4,018)
Increase in deferred income	9,519	23,775
Cash generated from operations	84,908	175,488

28 Analysis of changes in net funds

The charity had no material debt during the year.

PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

England & Wales - Charity number 1011895

Accounts

Charity registration number 1011895 (England and Wales)

Charity registration number SC038601 (Scotland)

Company registration number 2717020 (England and Wales)

**THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Pat Graham Peter Glover Jennifer Whinnett Anthony Green Zebunisa Ahmed Susan Weir Emma Grunenberg (Appointed 11 April 2023)
Secretary	Fiona Harper
Charity number (England and Wales)	1011895
Charity number (Scotland)	SC038601
Company number	2717020
Principal address	Springfield House 15/16 Springfield DUNDEE DD1 4JE
Registered office	31 The Oaks Heathfield England TN21 8YA
Auditor	Bird Simpson & Co. 144 Nethergate Dundee DD1 4EB
Bankers	The Royal Bank of Scotland Perth Chief Office 12 Dunkeld Road Perth PH1 5RB

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

As preparation for writing the Chair's Statement, I always read our CEO, Jenny Miller's report and every year I am left in awe at the breadth and scale of our activities and achievements in only 12 months. As I said last year what has been achieved by such a small charity representing a group of people who are so often forgotten and abandoned is nothing short of astonishing. I am astounded that, despite the economic climate and the latter stages of the Covid pandemic, PAMIS has not only managed to maintain and even improve upon our high standards of family support services but has also continued to be innovative in the way that we provide cultural and leisure activities, both virtual and face to face in other areas of the country.

Writing this report is an opportunity for me to consider why and how PAMIS manages to deliver its commitments so successfully. Like many other organisations we have very clear goals, ambitions and strategy but we are very focussed on delivering those to the families that we support. We are a very small charity, but our families are at the heart of everything that we do, and their views, opinions and needs are what ensure that we remain focussed on the best outcomes for them. However we would not be able to achieve the commitments we make to our families if it were not for the dedication, hard work and inspiration from our dynamic and forward-thinking CEO, our wonderful staff team, our engaged Board members and the support we receive from students, volunteers and funders.

Our reputation continues to go from strength to strength throughout Scotland, nationally and internationally. This is only achieved with much effort from our dedicated CEO, staff and Board members who spend so much of their time attending and making valuable contributions to meetings with a wide range of organisations and partners who have interests in all matters relating to learning disability. We also participate and add value to many and varied research projects on a wide range of subjects that are relevant to our group. Our participation is always valued, and we are now much sought after to share our views.

I would like to take the opportunity to highlight one particular piece of research that PAMIS and our families have actively participated in throughout the course of the pandemic and that is "Coronavirus and people with learning disabilities". There have now been four waves of this research, the most recent of which took place in late 2022. It concluded that:

1. Services and supports are not back to where they were before the pandemic.
2. People are not going out to community activities as much as they did before the pandemic.
3. People with learning disabilities continue to report high levels of emotional distress and loneliness.
4. The increase in caring responsibilities is having a negative impact on the health and well-being of family carers.
5. Life is more difficult for people with profound and multiple learning disabilities (PMLD) and their families.
6. The shortage of support workers and the cost-of-living crisis is making everything more difficult.

The conclusions and recommendations of this research very much reflect what PAMIS families are experiencing in their every-day lives and reinforce our view that the pandemic is definitely not a thing of the past and still significantly impacts on their lives and wellbeing. There is an even greater need for our services than ever before, and our families very much regard PAMIS services as a lifeline. The researchers continue, with PAMIS support, to actively pursue the recommendations to ensure that the voices of our families are heard, and their hardships recognised and acted upon.

Although the Scottish Covid Inquiry itself did not impact on PAMIS until the year ended 31/03/24, I consider it appropriate to comment briefly on the Inquiry in this financial year as the purpose of that Inquiry is to look into the effects of the pandemic throughout its duration, which of course includes the current year. PAMIS was awarded core participant status which ensures that the voices of PAMIS and of our families will be very clearly heard throughout the inquiry. Jenny and I, along with some of our staff and also family carers have been interviewed with a view to providing a clear picture of the impact of Covid on people with PMLD and their families. In fact, Jenny and I have been interviewed many times and a considerable amount of supplementary information has also been provided as part of our evidence. We have been treated at all times with respect, consideration and empathy and a very determined effort on the part of all concerned to understand the very particular needs of our group and the terrible impact of the pandemic. It has been understood and appreciated that because people with PMLD are often not able to speak on their own account, our evidence can be provided in a way that best reflects their voices, including films, photographs and presentations. We are also being afforded the opportunity to give oral evidence to the Inquiry early in 2024 and we are hopeful that this will be impactful and constructive.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Board of Governors of PAMIS (profound and multiple impairment service) are pleased to present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

PAMIS – Promoting a more inclusive society – is the only organisation that works solely for people with profound learning and multiple disabilities (PMLD) and their family carers to ensure they have access to healthy, valued and included lives. PAMIS has spent 31 years listening, learning and working with people with PMLD and their family carers. We have built research and practice that supports this group to be included and valued within society. PAMIS is recognised nationally and internationally for the work it undertakes and has led the world in work in relation to areas such as bereavement and loss, emotional well-being, inclusive culture and leisure and as the cofounder of the changing places toilet campaign. PAMIS were 2016 winners of the prestigious GSK and Kings fund IMPACT award recognised for excellence in Innovation, Management, Partnership working, Achievement, Community Focus, and Targeting Need and continue to be members of, and benefit from, the GSK/Kings Fund IMPACT award leadership network.

Profound means deep, it means wise, it means expert. People with PMLD and their family carers are some of the best educators that we have, teaching us how to care, how to act with compassion, how to communicate, how to work as a team to include everyone. Only when we bring together the expertise and knowledge of a whole team including the person with PMLD, and their family carers do we begin to understand the needs of this marginalised group of people and develop ways to ensure they realise their dreams and potential.

PAMIS developed a 10-year strategy (2018-2028) that takes cognisance of this expertise and recognise that change takes consistency in message over time. The organisation has committed to build on previous work but looks to a future that will ensure that:

Communities are developed and equipped to support people with profound learning and multiple disabilities and their family carers, to lead healthy and included lives doing things they value and choose.

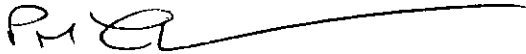
Our strategy and ongoing work support Scottish policy and ensures a human rights approach underpins all that we do. It also ensures that the principles on which PAMIS was founded and continues to operate under are met. These are:

- People with PMLD are valued both as individuals and for the contribution they make to the community.
- People with PMLD should receive all the support needed to realise their full potential.
- People with PMLD have a right to a full life shaped by personal choice, abilities and needs and that this underlies all provision and policy affecting their lives.
- The knowledge and experience of family carers is recognised, and their views are fully taken into account in service development.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

If I can end this year's statement on a positive note, it would be that while our group, with much justification, often feels ignored and isolated, PAMIS is taking every opportunity that is presented to us to ensure that the voice of the person with PMLD is heard, and where that opportunity does not present itself, we are creating innovative ways of doing so.



Pat Graham
Chair of Board of Govenors

Date: 25 October 2023

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Our 10-year strategy (2018-2028) focuses on seven key strands:

- 1. Supporting Family Carers, People with PMLD and Communities:** Family carers will be supported to care for their relative with PMLD especially during times of stress such as transition into new services across the life span. PAMIS will seek to support people with PMLD and their family carers across Scotland to lead healthy, valued and inclusive lives and ensure that this support includes diverse populations from, for example, ethnic minority groups and gypsy travellers. PAMIS will work with local communities to enable them to value, respect and include people with PMLD and their family carers.
- 2. Education and Development:** PAMIS will support communities to be inclusive through the development and provision of educational resources. Those who provide care will have the skills, knowledge and understanding to enable them to support people with PMLD to lead healthy, valued and included lives. Family carers will coproduce and deliver education to those developing and providing services and community spaces.
- 3. Influencing Policy and Practice:** Family carers will be valued for their expert contributions and empowered to coproduce policy, services and care, for people with PMLD. This will drive policy and practice to enable a culture of inclusion of all and ensure that people with PMLD and their family carers lead healthy, valued and inclusive lives.
- 4. Research and Evaluation:** Research and evaluation will drive the best practice and service design to ensure people with PMLD lead healthy, valued and included lives. PAMIS will become established as a key research partner nationally and internationally in the area of people with PMLD and their family carers delivering research and evaluation that make an impact on practice and on the lives of people with PMLD.
- 5. Developing and Supporting Innovative Practice:** There will be a strong focus on developing practice that considers the aspirations of people with PMLD and an increased emphasis on their lifelong learning. Practice will be developed that supports the voice of the person with PMLD and ensures they are involved in meaningful activity within their communities.
- 6. Governance and Sustainability of PAMIS:** PAMIS will ensure best practice is embedded in the governance and development of the organisation. We are committed to supporting a diverse Board of Governors, ensuring our organisation is underpinned with appropriate legislative governance but also steeped in human rights and equalities values. We will continue to develop strategies to support our ongoing viability and consider the opportunities that will support income generation within the organisation.
- 7. Valuing Staff and Volunteers:** PAMIS will support and develop our workforce and those who volunteer for us. We will ensure that best practice in staff welfare and management is followed including healthy working lives and supporting carers' awards.

We have continued to deliver this through a range of projects and programmes including family support services; education and development; research and practice development; inclusive culture and leisure; campaigns; information sharing; our PAMIS multisensory story library; and resources to support digital inclusion. PAMIS also operates PAMIS breaks providing accessible accommodation, a mobile changing place toilet and inclusive activities that the whole family can enjoy.

The Governors have paid due regard to guidance issued by the Charity Commission and OSCR in deciding what activities the charity should undertake. All of these activities have at the core the intention to promote a more inclusive society for children, young people and adults with PMLD and their families.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

OVERVIEW - PAMIS national contributions 2022/23 – a snapshot

2022 was our 30th anniversary year of supporting children, young people and adults with a profound learning and multiple disabilities and their families to lead healthy, valued and inclusive lives. We opened this financial year with a profound, cutting-edge webinar introducing the research of Professor Mark Solms, an eminent neuroscientist who has rewritten the theory of brain development. Discovery and challenge have been core to the past 30 years of our work and his theories validate the long-held views of families that their relative has emotional responses and reactions demonstrating feelings. He suggests that the seat of consciousness lies not in the cortex, higher levels of thinking and reflection, but in the brainstem, with basic emotions. He talks about restoring feelings to the centre of what it means to be human and explains that we need to re-evaluate the way we think about identity, selfhood and learning. This webinar attended by over 180 people set the scene for a new chapter in how people with PMLD are engaged and supported. It also endorsed our work in supporting the emotional wellbeing and development of this group through creative arts, inclusive play and exploration of finding their voice.

We spent our anniversary year raising the profile of ongoing issues, hosting meetings and webinars to explore these but also to find solutions; and sharing practice. During Scottish Learning Disability Week we contributed to sessions and also hosted a webinar on trauma, using the event to launch our resource and training developed during the pandemic to support people with PMLD and their carers through difficult times [The Imagination Toolkit- a multi-sensory story resource for challenging times-PAMIS](#). We continued to provide opportunities for the invisible to become visible and built on the previous success of festivals like the Edinburgh Book Festival and were also a part of the award winning "thisisme2022" campaign [This is Me - News & Events- Scottish Learning Disabilities Observatory \(sido.ac.uk\)](#)

As with every year trying to do justice to the work undertaken by an incredible PAMIS staff team whose dedication, commitment, motivation and creativity inspires me on so many levels. They will agree that this is because the families and people with PMLD teach and lead us to work in this way. We are indebted to this community for all their contributions, insights and resilience and who are always willing to support us to think and act differently and learn from them, the experts. A few of them are also on our PAMIS Board of Governors, and they alongside their Board colleagues, ensure that PAMIS remains connected to our objectives and purpose. The leadership from the Board and the range of expertise and skills from a diverse group of Governors supports the whole team at PAMIS to achieve what sometimes feels unachievable and we thank them for this ongoing support and direction.

We have been successful with a number of funding applications that have enabled us to continue our work and we remain grateful to the many funders who support us. We also would not be able to achieve so much without the support of a fantastic group of volunteers and of course the students who spend their practice placements with us. Thanks as ever to both these groups of people.

In the final opening of the report on this year's activity I would like to mention the loss of a very key, valued and loved member of the family support team. Maureen McClelland retired in December 2022 after many years as the family support director in Fife. She was also the lead for the counselling and wellbeing project, a trainer on the bereavement and loss course and qualified as a counsellor a couple of years ago. She is an absolute expert in her field, kind, compassionate, gentle but a force to be reckoned with when supporting the rights of the families in her area. She provided support to us all but especially to the families she worked with. We are grateful for all that she contributed over the years, are extremely sad to see her leave but wish a long and happy and well-deserved retirement.

Contained in the next few pages are some headlines from the work undertaken by PAMIS over this accounting period April 2022 – end of March 2023. This is reported under each of our strategic themes.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Strategic objective 1 – Supporting Family Carers, people with PMLD and Communities:

Summary of Activity

Family Support

The theme from the previous year remains current this year: an increase in the intensity of family support, exacerbated by the cost-of-living crisis and the failure still of services and staffing to resume to appropriate levels. There are increasing numbers of referrals from families whose child is profoundly impacted by their autism and also from out of area referrals. There was an increase in families feeling that their situations were so dire that suicide seems the only way out and families reporting feeling let down by statutory services. A challenging year for families but not without its toll on the PAMIS staff team supporting these intense and emotional situations.

The lack of service to support this group combined with the ongoing recruitment crisis in the care sector meant that the PAMIS school holiday programmes and ongoing activities were heavily utilised. We were thankful for a range of funding and also for the invaluable contributions the students on placement provided to support these programmes. This year, thanks to the work of a family carer in Clackmannanshire, PAMIS were asked to support a family friendship club in this new area to PAMIS and we are now engaging with a new community of families. The lack of accessible venues, i.e., no changing places in community venues in the area, is causing some challenges.

Family support directors provided support over the year on a range of topics including: funding applications to ILF, family fund, charitable/public funding; funding assistance with energy bills; support for improved outcomes for SDS care packages; attendance to support families at multidisciplinary team meetings; support to challenge lack of day services and changes to care packages; future accommodation and residential care packages; emotional support; housing adaptation and housing transition support; development of digital passports; supporting transition; supporting families at school and health/hospital appointments; assisting with carers support plans; supporting families with Child Protection concerns and supporting families at 'risk' management meetings; bereavement support.

Family carer comment: - "Pamis family support service has given me the lifeline of support and a wealth of information to enable me to continue my caring role. The support service is outstanding with an exceptional member of staff".

The lack of appropriate housing and a workforce equipped to support this group of people remains an issue. PAMIS have been involved at a local and national level in raising this and looking for solutions. We provided intensive support to several people at risk of placement breakdown and have highlighted the lack of statutory service commitment to supporting care providers with people with PMLD who require structure and purposeful and meaningful activity as well as an understanding of their complex communication.

We also provided a number of workshops for families on topics such as Wills and Trusts and Guardianship. Alongside a number of postural care workshops and regular evening parent/carer chats with a specific session dedicated to the fuel and poverty crisis with guests from the CHAS team.

The virtual/online activities and groups continued to support families across Scotland and included: PAMIS Art for Wellbeing which is a parent led group meeting every week on Zoom; Yoga for Carers; Wake Up Shake Up with Judy - a fun sensory half hour session with our volunteer Judy to wake up the senses, based on Flo Longhorn's Sensology workout; music sessions; Accordion Singalong with Raymond and Gena; PAMIS virtual disco, a very popular event! To name a few. There were also online carers evening chats.

The monthly friendship club in Fife resumed in person and there were face-to-face music and multi-sensory storytelling sessions. An accessible art club started in Fife as well as the ongoing PAMIS online art group. Pony axe s remained popular across all the regions.

Funding was received from several sources to support SOMA, music and multisensory story kits to be delivered to families in several areas.

Counselling and Wellbeing

There was a steady increase in counselling and wellbeing referrals and sessions attended. Over the year we have provided 29 families with over 237 hours of formal counselling and were also able to use the fund to provide 4 families with a Pamis break. The wellbeing activities this year have been well attended included weekly yoga classes, cold water swimming therapy and we had a 4-week creative writing course that was highly evaluated by the 12 participants.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

"Thank you so much for organising the Creative Writing group on Wednesdays - it's been a real highlight of the past month. Lots of important stuff seems a bit stuck at the moment and it's been so valuable having something new and creative to try out and dabble in".

"I love coming along to the yoga class, it's the highlight of my week, totally my time."

"Thank you for the lovely memories you are helping to create, being with Obama is a real treat for us all."

"The counselling sessions are a life saver for me, I did not know where to turn so thank you, I'm so grateful to have your charity support us all."

Children and Young People Family Support

We developed a South Lanarkshire early years family support service which made contact with practitioners in the area and organised family events which led to engagement with 22 new families.

My voice my choice a project using digital passports and activities to form an early year's group supporting children to find a voice and influence future services, was initially run virtually which meant the budget was underspent, enabling it to continue and provide further face to face activities into the autumn. The group introduced us to a new set of families, 9 of whom are now also accessing some of the Fife family support services.

The Connect club was successful in SSE funding and continues to provide opportunities for young people in Highland Perthshire. The disability sports programme is going well within this. Application into the three-year Government Community Grant to support the community to continue the work and to build on that framework for children transitioning from school to adult services as they clearly said they wanted to remain in their community.

In Angus Little Rays has continued to see a rise in numbers, our online group currently has 16 children attending from home and school supported by support staff. There are 3 Sunshine Groups across Angus with 15 parents involved. The Creative Communities Angus project supported three parents to build their confidence to create story resources that enable children, including those with PMLD, to creatively engage with topics such as friendships.

Brenda Garrard supported the Blair Drummond Dream Night opened up this year to 1800 families, and PAMIS joined many other charities in supporting families to attend. A very successful night enjoyed by all.

Wildhood festival was once again supported by the PAMIS team and with funding from the Better Breaks Inclusive Festival project, tickets were available for 19 families, 33 adults, 31 children and 5 carers. Beautiful weather and multisensory stories and SOMA provided an excellent event with lots of very positive feedback.

The Glasgow Digital Transitions project had 8 new referrals for families who have young people aged 15-18 years who are going through the transition process from education to adult services. Lottery Funding enables this very effective project to run but we are also indebted to the role that social work students play while on placement with us. They assist with the development of the young person's digital passports and this in turn keeps the costs of the project down and enables us to deliver to more young people. Unfortunately, there is a lack of adult social workers and of day opportunities for young people to move into. The impact of this is devastating and contributing to the deteriorating wellbeing of both the young people and their families.

We also recognise that we do not cover the whole of Scotland in our direct family support. We held a Deep Dive into Family Support with the team and the PAMIS Board of Governors, facilitated by Sally Cavers from Inspiring Scotland. This enabled each current family support area to share their model and approach followed by discussions about future models that could enable a broader reach across Scotland. Taking this forward in Aberdeenshire Brenda Garrard was successful in obtaining Fairer Aberdeenshire funding to trial a partnership model working with Quarriers Aberdeenshire, Downs Syndrome Scotland/Aberdeenshire, Rainbow Rogues, and local Child Development Support Group. In partnership, we hope to help additional family carers facing similar challenges, to access PAMIS project activities that will help promote well-being, and better support those, most vulnerable, to the financial challenges caused by today's economic conditions.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Inclusive communities

Changing places toilets – PAMIS co-chair the UK Changing Places toilet consortium, which was established in 2006. The consortium supports the development of Changing Places Toilets (CPTs) throughout the UK and offers a wide range of free expert advice, guidance and technical publications. PAMIS are the lead organisation for CPTs in Scotland and provide secretariat support to the Cross-Party Group on Changing Places toilets. PAMIS are a member of Transport Scotland's Accessible Travel Steering Group and work at a strategic as well as operational level to promote CPTs across Scotland. We also provide administrative functions to support the development of the national CPT online mapping service formally registering every new CPT that is built and adding to the map to enable users to locate a nearby facility. In addition, we provide marketing and promotional functions to venues which are seeking to open a CPT.

There are 1796 Changing Places toilets in UK, 260 of which are in Scotland. In this reporting period PAMIS registered a total of 16 Changing Places toilets. This was a decrease from the previous year, which saw 19 registered. The COVID-19 pandemic had an impact on the number of facilities registered in 2020, 2021 and 2022. It is likely that the 2022 energy crisis has impacted businesses. The new clause within the Scottish Non-Domestic Technical Handbook will lead to continued growth in Scottish provision and we are confident in assuming this will be reflected in a future increase in registrations. We also expect the pending Scottish government £10million investment into the capital build of CPTS, will see a dramatic rise in provision.

The Changing Places toilet team received over 400 enquiries, the highest number in recent years. This comes from a highly committed and effective tiny team who work across 7 days to ensure that access to information about the changing places toilets in Scotland is current. They have also engaged in a series of national engagement workshops looking at provision across transport hubs and the west coast of Scotland including islands served by CalMac ferries. We are also reviewing the *Official Changing Places Toilets Practical Guide Publication* and have an equipment and technical focus group established. These resources will be vital in supporting local authorities, venues and community groups in installing a Changing Places toilet should they be successful in applying to the fund.

A new Cross Party Group for Changing Places toilets has been established by Paul O'Kane MSP and PAMIS provide agenda input as well as quarterly updates to members. The aim of the group is to develop the CPT agenda particularly within the Scottish business sector as well as inclusive tourism.

PAMIS continues to have amazing support from families and campaigners across the country and our consortium partner Muscular Dystrophy UK. In 2023, we aim to work on redesigning our Changing Places toilet Practical Guide and have secured funding to move the Changing Places toilet website and toilet map to the next phase of design and improvement.

The Pamiloo is PAMIS's mobile Changing Places toilet. In this reporting period, the Pamiloo attended 43 events throughout Scotland. 27 of these events were public and 16 were led by other organisations/private held.

Inclusive play parks – PAMIS continue to raise the need for more inclusive play parks and Fiona Souter, Inclusive Communities Director, has been part of the COSLA/Scottish Government play for all working group and presented with SENSE on inclusive play parks at the first national meeting group.

Strategic Objective 2 – Education and Development:

Our learning and development has reached over 750 people over this year with webinars, courses, lectures, workshops and practice placements. We have also developed resources to support learning into practice.

We are embarking on a partnership with Dr Nicola Grove to add her StorySharing model to our portfolio of **multisensory story telling** education and practice. We trained a group of staff and family carers in this approach and 2 members of staff are on the advanced training to enable this to be delivered alongside Nicola.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The **bereavement and loss** course has started again in person and a very successful 2-day course enabled us to upskill a new member of our training team. Evaluations highlighted the appreciation for this course – "Great to have the space, time and level of experience in the room to explore this topic".

*We officially launched the **Imagination Toolkit** The Imagination Toolkit - a multi-sensory story resource for challenging times - PAMIS. At our webinar *Unlocking the Door to Trauma in Scottish Learning Disability Week 2022*. We ran the toolkit 2 day in-person course for Capability Scotland staff at Cosford School and a couple of external attendees in the autumn. Again, excellent feedback - "I would like to thank you both for the fantastic training, we all loved it! The content and your delivery had us fully engaged – it is great being with the whole staff team to improve our practice "TeamCorseford"*

Our deep-rooted commitment to **postural care** continues, instigated by a family carer some 15 years ago to ensure people with PMLD were supported with 24-hour postural care in order to prevent or minimise poor body shape, which we know leads to premature death. We lead the national postural care reference group, contributed to the NHS Education for Scotland eLearning resources, continued with the Alliance funded project providing postural care training. Our 4-week online education sessions 'Introduction to body shape protection' introduce participants to understanding why body shape changes, recognising supported and unsupported postures, pain recognition and getting the right support when you need it. 4 sessions were held this year led by family carers plus 4 informal Zoom 'coffee chats' on the topic. Sessions were for carers and NHS employees. 22 professionals attended as well as GP, AHP and paramedic students alongside family carers. A further course was delivered specifically to a care provider (funded by them). We have also been working with Simple Stuff Works to develop a memo of understanding to deliver the Born At the Right Time Course this will enable us to deliver the course with access to high quality resources.

A new Scottish Government neurological fund has enabled a project supporting 3 organisations (Muscular Dystrophy UK, Spina Bifida Hydrocephalus Scotland, Huntington's Association Scotland) to develop the PAMIS model of training carers, people with lived experience and practitioners. Each organisation has welcomed our support in sharing information on postural care with the individuals and families accessing their services as well as the cross organisational peer support available through our newly established network.

We were also engaged to provide **moving and handling** training and a webinar. This is an area we are looking to further develop along the lines of the postural care model.

Cat Jamieson our Health and Digital lead has continued to roll out **PAMIS digital passport** <https://pamis.org.uk/services/digital-passports/> training to countless organisations, students, families and personal assistants. This remains free as was our commitment from the pandemic although we would like to relook at the consultancy approach to embed the passports in care providers offer.

We provided a consultancy to another provider to support the team to engage with people with PMLD and purposeful and meaningful activity. This will be a growing theme for our portfolio. We were also impressed with the professional approach that 2 of our occupational therapy students took to introduce this concept to a workforce of support staff.

Other training included SOMA (sporting opportunities for motor activity); PMLD awareness; inclusion including understanding the changing places toilet; multisensory story telling; activity analysis.

Our commitment to supporting the **next generation** of the health and social care workforce remained constant throughout the year. We had 22 students on placement this year from social work, occupational therapy, physiotherapy, ScotGem (GPs), and our first paramedic student which was successful and opened both his and our eyes to the role this profession can play with our community. He worked with the Occupational Therapy students and family carers to enhance his knowledge and skills and provided excellent feedback about the opportunities. He was also enabled to participate in postural care training and along with his peer students highlighted the benefits and importance of this knowledge for his profession. We worked with the IPE team and provided a pilot interprofessional education placement for 3 students utilising their new handbook.

The social work students particularly in Glasgow provide us with an additional workforce that support developments of key resources such as the transition PAMIS digital passport. They and the OT students also supported the Pamiloo at various events.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

There was positive feedback from students about their experience. PAMIS passionately believe that influencing them at an early stage in their career will support the visibility and a commitment to improving the health and social care outcomes of our community and their families. One student was brave enough to question quality of life and the medical research he had found. However, by the end of the placement his attitude had shifted, the experience obviously had a profound impact on him. He noted that he had looked for evidence about quality of life from medical research, keen to get high quality research evidence based on quantitative data. However, he realized that this only provided a part of the picture and that if you didn't also hear the voices of the families and recognize the importance of this qualitative data you were not getting the full picture and your decisions would be flawed. He acknowledged the safety of this practice environment to explore these ethical issues. We were impressed with his openness and honesty and relieved that he had the opportunity to explore these questions with us. This emphasizes the importance of these placements with us in shaping attitudes and future practice.

We were invited again to provide input into the Clinical Psychology course at Glasgow University which includes Pat Graham, PAMIS chair and family carer providing a fabulous and well received insight into this community.

Strategic Objective 3 – Influencing Policy and Practice:

PAMIS attended a wide range of local, national and Scottish Government groups to ensure that the voice of children, young people and adults was fed into all areas of policy and practice, and we continued to raise specific issues with relevant teams locally and with Scottish Government. We also continue to influence locally in terms of the implementation of policy including ensuring the voice of people with PMLD are heard within day service redevelopment, pathways into acute hospitals, inclusion of changing places toilets in new builds – to name a few.

Some of our contributions to national and local strategy and policy development groups, enquiries, consultations, cross party groups etc are highlighted below.

Consultations and evidence giving:

- Scottish Government consultation's Guidance on Provision of Equipment and Adaptations this resulted in a specific section on postural care equipment in the final guidance.
- Scottish Parliament Equalities, Human Rights & Civil Justice Committee - PAMIS hosted a workshop with family carers attended by MSPs
- Margaret Flemming Significant Case Review - conducted by Jean MacLellan, - PAMIS hosted 2 family carer focus groups to feed into this review.
- Scottish Carers Assistance consultation
- Mental Health Law engagement events and contributions to roundtable hosted by Enable/CPG learning disability.
- Scot Gov. response to the six priority groups at danger of falling into poverty; we shared documents including - Reality of the Caring Role and Chronic Sorrow; PAMIS Poverty Statement; International Woman's Day Evidence; PAMIS SDS Statement
- the Adult Disability Mobility Component Consultation
- SDSS consultation 2023 – 2027.
- OFGEN survey re campaign information.
- Mental Welfare Commission engagement with CYP.
- Transition Bill MSP Committee - PAMIS gave evidence on behalf of the Alliance.
- We hosted a roundtable to support progress with the Scottish Postural Care Strategy for Scotland Your Posture Matters
- We met with MSP Myles Briggs regarding family carers' routes into employment and following this with the civil servants developing the consultation.
- contributed to a working group on supporting children and young people with fuel poverty.
- provided evidence and information on the impact of fuel poverty on our group.
- provided information on the impact of poverty on older carers.
- hosted a meeting on the removal of school nurses.

We continue to represent our community at a number of national and local groups including:

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Open With Care Advisory group and the Care home/supported accommodation (CPAG) Scottish Government Group and subgroup for Ann's Law and The Care Home Standards; Cross party groups – PAMIS have been represented at the Learning disability, Changing Places Toilet, Social work, epilepsy and physical disability groups; Scottish Commission for Learning Disabilities Evidence into Practice Board and trustee on SCLD Board; chair of the Scottish Postural Care Reference and co-chair the Postural Care Education Group; Self-Directed Support Scotland Management Committee; CEN (Children with Exceptional Needs) network; Inspiring Scotland/SG Learning Disability Portfolio; Scottish Learning Disability Nurse leads group, Excellence in care national group and Scottish Learning Disability Nurse Education Group; co-chairs of the UK Changing Places Toilet Consortium; Transport Scotland Accessible Travel Advisory group; NMAHP Digital Leadership Training and Development group, Scottish Government Digital Health Equality Impact Assessment group and Digital Front Door advisory group; National Scottish Restraint and Reduction Network and positive Behavioural Support CEO network; National Care Service key stakeholder group; Learning disability CAMHS national group; Neurodevelopment CAMHS task and finish group; Learning disabilities and autism transformational plan; Disabled children and young people advisory group and engagement sub group; GIRFEC national advisory group; EPATS national group; Local area HSCP and Council learning disability groups such as greater Glasgow and Clyde The Life I Want Housing Workstream and Health Workstream; Scottish & UK GSK/Kings Fund IMPACT network. Learning Disability Nursing preregistration education and workforce review

Through our involvement in these groups and also our ongoing engagement with the learning disability team of civil servants we ensured that key issues and aspirations of people with PMLD and their family carers were amplified. However, there are a number of inspirational carers who not only care 24/7 but dedicate their lives to supporting others, seeking and creating solutions, and campaigning for change. PAMIS are privileged to have 3 of these people on their Board, to employ 2 of them and to be connected to many more.

Strategic Objective 4 - Research and evaluation:

It was another busy year with lots of opportunities to involve people with PMLD and their family carers in a range of research and evaluation projects. We are indebted to a number of significant research leads who are committed to ensuring that people with PMLD are involved in research and that the research supports an improvement in their health and wellbeing. One such high profile and key advocate for our community is the Scottish Learning Disability Observatory. This year they have taken the implementation of research to another level and we, alongside key learning disability stakeholders Downs Syndrome Scotland and the Scottish Commission for People with a Learning Disability were involved with family carers and people with a learning disability in "This IS ME 2022"- valuing the lives of people with a learning disability. The aim is to raise awareness of the public about the experiences of people with a learning disability, challenging stigma and discrimination and influence positive change. PAMIS families and carers alongside self-advocates with a learning disability and key organisations shared their stories and their aspirations to make Scotland a more inclusive and equal place. These blogs and films can be found at <https://www.slido.ac.uk/news-events/news/this-is-me-valuing-the-lives-of-people-with-learning-disabilities/> An open event was held at the end of 2022 which we supported with a multisensory story of "I Can".

We are also partners in the new SLDO inclusive research project looking to support accessible and inclusive dissemination of research findings.

PAMIS were also involved in an SLDO webinar on the morbidity studies and an article for BMJ online.

We are involved in the University of Glasgow Cancer Screening and Learning Disabilities, supporting family carers to engage with the researchers about their experience of bowel, breast, cervical cancer screening and prostate screening.

We also contributed to a Dental focus group organised by SLDO to consider the barriers and enablers to support dental care of people with a learning disability/PMLD.

We continued to support the research about adapting psychological interventions for people with severe and profound intellectual disabilities: A behavioural activation exemplar, BeatIt. Further funding applications are being progressed so that this can be a fuller project. It is significant given the lack of interventions for this population in terms of their mental health. PAMIS will continue to support adaptations, provide advice about activities, support recruitment and dissemination of the findings.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

We have contributed to the Diabetes and Learning Disability research - University of Leicester and Glasgow.

We were approached by 2 groups to partner in their application for research into intensive interaction for children and young people with profound and multiple learning disabilities, one was unsuccessful but the other has started and is ongoing for 5 years – INTERACT - Intensive Interaction for children and young people with PMLD – led by Dr Jill Bradshaw, University of Kent and Professor Catherine Hewitt, University of York. The funding is awarded by the Health Technology Assessment, National Institute of Health Research HTA Project: NIHR151428.

We continued to support the Queens University Belfast research which sought to explore the experiences and impact of the COVID-19 pandemic on family carers of those with severe or profound and multiple learning disabilities, with the aim of developing an online programme to support family carers and to make recommendations about service provision. We supported recruitment of families although this past year that has been problematic with families becoming research and consultation fatigued. We had 16 families involved. We also reviewed the resources and attended research meetings and the final focus/dissemination event. [Homepage - Carers ID \(carers-id.com\)](http://Homepage - Carers ID (carers-id.com))

We supported the Scottish commission for people with a learning disability investigation into early years support for children with a learning disability <https://www.sclid.org.uk/sclid-launches-early-years-report/> and it's launch at a webinar during Scottish learning disability week 2022. This has led to discussions and input into a report being developed by Craighalbert Centre proposing the need for a hub for practice and development for young children with complex care needs.

A fourth wave of the research Coronavirus and People with Learning Disabilities Study was funded to add to the data already captured exploring the impact of COVID 19 on people with a learning disability and including the family carers of those with PMLD. PAMIS supported the recruitment of families, attended the advisory groups and have engaged with the Scottish researchers about the results. We continue to highlight the policy brief that was written after the completion of the first 3 waves. Sadly, there has been little progress with the recommendations.

An exciting development has been involvement with a family carer led research project into a supported living project – Appletree.

We have continued involvement in PMLD link editorial board and PAMIS have submitted a range of articles for the 4 editions across the year.

Strategic Objective 5 - Developing and supporting Innovative practice:

Inclusive culture: This year has been a catalyst for the overall vision of the organisation - promoting a more inclusive society. The work undertaken over several years with the arts, culture and heritage communities is coming to fruition and we are seeing confident organisations developing venues and resources that include everyone.

Maureen Phillip, Inclusive culture and practice development director, and Pat Graham, family carer and chair of PAMIS Board, continued their relationship with the Edinburgh International Book Festival in August with a storytelling performance that our groups of people with PMLD had worked on over several months. We produced resources that demonstrated how through the creative process the group immersed themselves in the book. - [Dugie the Dinosaur: A Multi-Sensory Story – Learning - Edinburgh International Book Festival \(edbookfest.co.uk\)](http://Dugie the Dinosaur: A Multi-Sensory Story – Learning - Edinburgh International Book Festival (edbookfest.co.uk))

The Wigtown Book Festival also once again provided inclusive opportunities with the Pamiloo and Maureen supporting authors we had previously supported at the Edinburgh International Book Festival to deliver three multisensory stories over the weekend. Over 65 children attended but sadly no one with a PMLD. We used the opportunity to raise awareness of multi-sensory events, network and make links for the future. This led to the opportunity to work more closely with the festival to apply for funding to engage remote communities. We also used the opportunity to work with the author and illustrator to plan our involvement in their new book and ways to incorporate the voices of our children and young people within this.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

This was the Scottish Year of Stories and there were a number of events that supported children, young people and adults with PMLD and their families to engage in the celebrations from preschool events to family carer opportunities and festivals for all. We were grateful to the Shared Care Scotland Grant that enabled these to happen across the country. A total of seventy families/supporters overall attended the events. We also supported online events ensuring everyone had access. The art for wellbeing online group presented their work on an online art exhibition. The weekly online music sessions including the Makaton Choir, continued and were very popular, providing opportunities to tell stories through song. This creative process offered a multitude of opportunities for people with PMLD to grow and develop. Learning through fun offers opportunities, friendship, improved well-being and demonstrates what people with PMLD can do if given the opportunity. 53 people on a weekly basis benefitted from this project. Having an opportunity to experience the benefits of these interventions has also led to families accessing one to one sessions self/SDS funded.

The art for wellbeing group, set up during COVID has brought people with PMLD from across Scotland together. This year at the Edinburgh International Book Festival they met for the first time in person – quite an emotional event – as one family carer mentions *"It was wonderful and very emotional to see the young people finally meet in the authors yurt at the book festival and be on stage together. Thank you for what you have facilitated"*. Since their appearance on stage at the book festival they have engaged with and participated in other events and during their in-person contribution to the "SeeMe" launch further independent social events were planned.

The National Galleries in Edinburgh are growing their accessible activities. Supported by PAMIS Maureen Philip, an amazing summer programme of activities for 6 young people with PMLD was held. Working with artists over 6 sessions a range of work has been developed that will be exhibited alongside other groups in the National Gallery on the mound later in 2023. One family provided a blog about the experience stating it was the best summer that she and her daughter had ever had. PAMIS also supported a consultation event for families to input into the next art installation at the National Gallery for Modern Art (Modern 1). The changing places toilet was the catalyst for our involvement with this group who then quickly grasped that alongside physical access the appropriate sensory, cognitive and attitudinal access was key. Maureen Phillip has worked alongside them, and the development of multisensory resources are now visible in their exhibitions and resources online. PAMIS have also created seasonal resources and these are linked to the current themes of the art installations at the gallery. These resources enable families to engage with the collection and further enjoy what the national gallery of Scotland have to offer. Linking story and art in this way offers people with PMLD a fabulous fun day but also it offers the potential to enhance their understanding of and access to modern art, providing a learning experience they might not otherwise have access to.

Creative Communities in Angus project has supported three parents that were identified at the preschool education group, The Little Rays, in Angus to build their confidence to create story resources to raise awareness and support topics that children find difficult to understand. The resources created through story will support people with PMLD and mainstream children to creatively engage with topics such as friendships. Through this project three parents showcased their artwork at the Inspiring Scotland Creative Communities exhibition in Glasgow. Two of the three parents have further developed their skills by working with local schools and creating and telling their stories online. A third parent is currently working on publishing their stories. This work has been beneficial for lessening isolation of these parents, improving their mental well-being, providing opportunities for them, and enhancing partnership working with the schools in their localities. One of them is now a regular multisensory storyteller for PAMIS events and friendship groups.

PAMIS have also been working with a group of Angus social workers who were interested in learning more about Multi sensory storytelling. PAMIS have supported this group to create their own stories and have held workshops and online training sessions.

Community led programmes - With grants secured from SSE, Inspiring Scotland's Creative Communities funding and The Basil Death Fund, PAMIS has delivered and is continuing to deliver a cultural and activities programme in Highland Perthshire. The programmes are community led delivered by two parents and a volunteer, supported by PAMIS. The parents delivered the cultural activities and youth club online and are now moving to in person. The outcomes of both these programmes reduced loneliness and isolation, supported emotional well-being and enhanced opportunities in the community.

As mentioned, the ongoing support for festivals to help scaffold their learning and make their events fully inclusive for the local communities has opened up a number of popular local and international events including Edinburgh International Book Festival, Folklore Festival, Wigtown Book Festival, Wildhood Festival, the Wild Goose Festival and various music festivals. This reaches a far wider audience and promotes our mission to support others to include all.

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Hearing My Voice has been a new project this year and as a subgroup of the disabled children and young people advisory group. We are working with The Alliance, Downs Syndrome Scotland, Contact a Family and the Family Fund to support the Scottish Government to consider meaningful engagement with children and young people whose voices are seldom heard. This project will ensure that those with alternative communication, and for us those with PMLD, and their families become visible within policy and practice development. Cat Jamieson and Maureen Phillip have been developing a resource and toolkit to support voices being heard through story and narrative. Weaving digital and personal story together we are working with children and young people with PMLD and their families to highlight their aspirations for a life of meaning.

We also supported the voice of young people with PMLD at the Dumfries and Galloway Youth Matters conference where we ran a session with over 150 young people contributing to the You Can multisensory story version, lots of fun, inspiring young people and an appearance on STV news!

Routes into empathetic employment - We were grateful to the Northwood Trust for supporting a new project which enabled us to employ a family carer to begin to develop resources to support other carers into employment. The early stages of the project resulted in evidence being given at Scottish Parliament Equalities, Human Rights and Civil Justice Committee as well as supporting a workshop with family carers presenting their stories to MSPs. The lead Carolynne Hunter has already developed links with interested organisations keen to consider their support for this group of employees, and with those who are already carer positive workplaces. We will work with them going forward to develop the employer's toolkit/good practice resource. We have also involved students on their practice placements to engage in this project and they have supported the evidence gathering on good practice, carer positive standards and transcribing the exploratory family carer focus group. A job description for various levels of family carer roles is underway and we have been feeding into Scottish Government working groups on tackling poverty and unemployment. We have supported the development of a family carer in our MSST work and will be employing her in the new financial year.

NHS Health Improvement Scotland **Day service collaborative** continued to engage with us and we provided insights and shared practice with local partnerships regarding innovation in day service delivery and lifelong learning for people with PMLD.

PAMIS Digital passport, is our simple, easy to use, flick-through e-book that can be created and displayed on tablet devices, computers and phones. Each PAMIS passport contains information about one person and uses video, photography, sound and text to help that person express their needs. The passport, uniquely, is owned by the individual and is shared with those they choose to share it with. The initiation and development of the passport might come from family carers, paid carers, practitioners, and individuals themselves. The development process has often been used as a way of building a truly person led approach with people who need extra support. The passports are freely available to anyone who needs them. Cat Jamieson has continued to develop this, and her training approach is highly rated. She supports learners to develop their own passport, and this is promoting person centred skills as people highlight what is important to them and how this should be then translated into to how to understand what is important to the individual. The developments this year has been the use of the passport to share personal stories. Cat also contributes to the Scottish agenda for digital inclusion attending Scottish Government groups as well as inputting via her digital leadership PgCert at Imperial College London.

Strategic Objective 6 – Governance and sustainability of PAMIS

Governance: We continue to meet with Board of Governors on a quarterly basis and this year we had the opportunity to meet with some of the Board face to face at a hybrid meeting followed by a Family Support Deep Dive development day. We are indebted to the input provided by a diverse and skilled group of governors and especially our chair Pat Graham who is incredibly active in a range of our activities. The finance subcommittee also meets quarterly but we are able to call upon members of the group and our chair as and when required.

The Family Support deep dive is supporting our quest to look at alternative family support models in areas where we currently have no or limited presence. Facilitated and supported by Sally Cavers our Inspiring Scotland learning disability portfolio lead, we have been able to consider a new strand to our strategy in developing a national family support service, making it more equitable across Scotland and ensuring we have access to the views of the Scottish community of people with PMLD and their families. This work is ongoing, and we will utilise Plan Do Study Act improvement methodology as we test out new ways of working.

We are still considering additional Board members, and this will be progressed in the new financial year.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Finance, Business and Development Director Fiona Harper and her team are reaping the benefits from the finance system that she migrated us to last year. Her ability to draw reports, query expenditure and keep all staff and the Board up to date with our accounts is exceptional. She provides a narrative, so everyone understands the accounts, and this supports all Board members to engage. She has also developed a deep insight into the projects which enables her to be very proactive in seeking alternative funding sources. We acknowledge the skills she and her team bring to the organization which are essential in these cash restricted times.

Fiona has remained cautious with our financial planning and spend, and this was hugely beneficial when the core funding in the first quarter was delayed by 3 months. Without healthy reserves we would have been in difficulty in paying salaries. We will consider this going forward as there appears to be a trend developing.

Fiona Harper and Fiona Souter, Inclusive communities director, have led the team in identifying our data collection needs with the view to purchasing a system for information management. An external consultant has supported this, and he led a highly successful and surprisingly enjoyable all staff development day, sharing stories of what successful data collection and information sharing could look like. A report is being developed with key priorities and this will be used to identify a system/systems to improve our data management. It has been useful to consider that not all data collection requires IT, and we are progressing with communication strategies within the team. We have ringfenced finances however for an IT support system.

We are actively seeking new office premises and hope to move out of Dundee University lease this coming year.

Sustainability

Service level agreements/Contracts: Scottish Government and Local Government funding are top of our risk register again for this year and for the foreseeable future. We are facing challenges from some local authorities as their money becomes restricted, and because we continue to challenge them about services that have not returned from the pandemic cuts. We will lose a contract for next year with one local authority after a particularly challenging engagement with them. However, we have been successful in obtaining alternative grants to enable the family support service to continue. We have also had a lot of local MS, Counsellors, and Scottish Government civil servant support during this difficult episode. Our ability to tender for contracts remains quite limited when local authorities are seeking a one size fits all.

We have put in an additional project to the Scottish Government for lifelong learning next year following a meeting with families about future services for their relatives.

Income generation:

PAMIS Breaks: Following the loosening of restrictions from the pandemic last financial reporting year had seen a steep increase in demand for the accessible caravan at Haggerston and the Coach House in Aberfeldy. However, this year as holiday opportunities opened up more widely and with the cost-of-living crisis hitting the families we support, the occupancy rate has not been quite as positive with a 4% decline mainly in caravan bookings.

There are challenges for us with increased energy prices for the properties, and Haggerston Castle has been problematic over the year with complaints about the main facilities increasing. We had considered moving the caravan for the next season, but a survey of families has persuaded us to try another year. There is new management which might make a difference and plans to upgrade the leisure pool.

The Pamiloo was in high demand and covers its costs and those of the volunteers.

Requests for training are on the increase and this as part of a sustainable future will be considered more broadly next year. The majority of our trainers are our core staff who also have other projects, and this restricts the number of courses we can deliver. The development of the social care workforce will be a priority we envisage going forward, and we are preparing a core curriculum in order to be the training organisation of choice. There has been an increase interest in Postural Care training outwith our funded programmes and we have developed courses and a pricing structure.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We have developed our consultancy role in supporting other organisations supporting people with highly complex needs. This is an area that can grow but currently relates to our capacity to undertake more. We have an additional external Occupational Therapy consultant who has delivered moving and handling training for us and is a backup for the postural care training courses. We submitted a proposal for consultancy regarding the changing places toilet fund and preparation that will be required to deliver on the roll out of the fund but meantime we are continuing to support this with no additional funding.

Fundraising/donations: We were approached by an anonymous donor who has provided £46,396 for us to ring fence for children, young people and adults with PMLD who have an urgent need for equipment or support that would really make a difference to their lives. This amount of funding doesn't usually come to PAMIS and has been really positively received. Not only is it a gift for the person with PMLD and their families but it is also a highlight for the family support directors who often have to put in numerous funding applications for one piece of equipment. It has been heartwarming to see the pleasure for everyone in being able to provide life changing equipment/resources and make a real difference with minimal effort. We are, on behalf of the families and staff, incredibly grateful for this donation, every penny of which is spent on the people we support.

There has been an increase in donations and fundraisers this year. We thank those who have donated and supported us for these amazing contributions which help us to make a difference.

Strategic Objective 7 – Valuing staff and volunteers

PAMIS staff continue to be our greatest asset and we are grateful for their continued commitment, passion and incredibly high standard of work. This group of staff go that extra mile and this year the Board and senior management were keen to acknowledge this through a pay rise for all staff. In addition, we aligned all working hours and holidays so that there was consistency across the workforce.

We are currently reviewing job descriptions and our structure, this alongside the benchmarking exercise will ensure we are competitive in terms of the sector. Our HR consultant is an essential part of the PAMIS management team and has provided insights and up to date evidence-based policies and practice. She also supported a successful recruitment to the family support director post left by a retirement.

We continue to provide support and supervision to all staff on a monthly basis but with support available as and when required. Work remains stressful and we continue to offer staff access to our counselling service if required. We are also investigating the possibility of a 24-hour trauma helpline for staff who may be working with very difficult cases. We are all still home working in the main and the daily team sessions although optional ensure that staff are in regular contact with each other.

A new staff appraisal tool has been developed and will be rolled out in the coming year.

Staff have accessed learning and development opportunities including the inhouse story sharing course; GDPR session; training on how to get the best from Teams; Cat Jamieson graduated from the Imperial College London with a Digital Health Leadership PGDip, and staff have accessed a range of local development events.

Our volunteers have grown over the year with a growing number of Pamiloo volunteers including those who are willing to drive which has been an issue in the past. Lesley Gray had started this drive to recruit more and had an excellent approach to supporting the team through social media what's app groups and actively valuing them through her messages and emails. She has moved internally to an inclusive leisure programme lead and we have recruited a one day a week volunteer coordinator, Alice Wilson, specifically for the Pamiloo volunteers. The increase in bookings and demand requires a larger reliable team and Alice has developed a suite of training videos and hands on sessions which is developing a confident and competent team. We have also introduced safety standards ensuring there are adequate numbers at some of the bigger events/concerts.

The long-standing volunteers who contribute weekly to our work and the lives of the families we support is an essential and very valued part of PAMIS. We thank each of them for this contribution and their ongoing commitment.

We had a successful and informative session with Volunteer Scotland Disclosure Service ensuring we were meeting all the standards for operating PVG Disclosures.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

As ever a year of challenges but with progress in promoting a more inclusive society and one which brings hope for a different culture going forward. We thank our funders, staff, volunteers, board but most of all the families and people with PMLD who continue to show us how to be resilient, how to care and how to work as a team.

FINANCIAL REVIEW

The charity generated a surplus for the year of £100,264 (2022 - £99,281) and this has been taken to reserves. Income levels increased on the previous year to £966,410 (2022; £897,488). Expenditure increased reflecting the activity level within the charity over the year.

Unrestricted funds at 31st March 2023 amounted to £395,646. This level of general reserves allows charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations. Of these funds, the Governors have designated £48,486 towards known projects to be undertaken in the coming year. Restricted funds were £431,583 at 31st March 2023, and a detailed summary of these can be seen in note 21 to the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Governors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This year has seen an increase in the level of unrestricted funds held by the charity . The Governors have reviewed the accounts and also the budgets for this coming year and consider that the going concern basis for accounts preparation is applicable. The Charity's general reserves are healthy and this is required to ensure continuity of services and activities should there be any material drop in income. Scottish and local government constraints and continued inflation will all have an impact upon charity funds going forward. As always the Governors will continue to monitor actual results over the coming months to ensure budgets are kept, and to address any problems quickly as they arise.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Risk Register

The CEO and Finance, Business and Development Director discuss risks and mitigation on an ongoing basis and the organisation has a policy of ensuring that all staff, volunteers and families are involved in risk management all be it different types.

Risks within the register fall into four main categories: Governance, Operational, External and Financial. The key risks and controls are reviewed by the Finance Committee and by the senior management team on an ongoing basis and reported to the Board on a quarterly basis. Actions are identified to respond to risks to ensure that all major risks have been identified and systems or procedures put in place in respect of these. The Chief Executive and Senior Management Team review all of the risks, both emerging and retiring, between each Board Meeting. In addition, the CEO meets regularly with the Chair of Board for support and supervision part of which is about minimising and mitigating for any financial, reputational and governance risk. Our policies and procedures that protect our organisation are also reviewed and developed on a regular basis and the employment of our HR consultant is providing further assurance in this area. We also benchmark our policies with other organisations and share best practice between us.

The Board are satisfied that appropriate controls are in place in relation to the risks identified in the risk register. The current five key risks remain similar to previous years and are highlighted below along with the mitigation action required. We have a table of risks but work with the top 5 as a means of ensuring we are constantly working to minimise impact. We have found the narrative approach to the why and how is beneficial to understanding and owning the risks.

Top Five Risks and Mitigating Actions as we leave this reporting period:

1. Financial viability: As last year and in reality every year going forward, funding remains an issue. Competition for grants and national funding is becoming greater and we were unsuccessful in several national funding applications. We also note that larger charities that may have in the past self-funded through donors etc. are also now competing for the same pot we are. Our reliance on Scottish Government and local government service level agreements remains a risk and this year we note the delays and scrutiny before funding was released. We have lost one local authority funding as they move to a one size fits all and we recognise the risk this may pose in other areas.

Mitigation: We are building on the approach we took last year and have had some success in the applications to a broader funding pipeline for projects. We will continue to seek to match funding, ensure the families and people with PMLD as beneficiaries are seen clearly within the funding applications, and retain a high profile on social media and within the media regarding our work and the community we support.

Good financial management and forecasting enables us to keep on top of this as well as ensuring that budgets are realistic and capture all the costs. Contracts for staff are based on funding coming in for the projects and we ensure we have reserves in case of redundancies. Ensuring all staff are aware of this will be a key process going forward.

We continue to keep a high profile within the Scottish Government context not only with the learning disability team but also across a range of other directorates – children and young people, Transport Scotland, national care service, care homes, Disabled children and young people, GIRFEC national team, local government and housing. We provide feedback to consultations both locally and nationally, sit on a range of advisory groups, support families to be seen and heard within this arena – again locally and nationally.

We attend a range of cross-party groups and also ensure that we have evidenced the impact of the Scottish Government funding. We ensure that our input into current national plans and groups highlight our unique contributions specifically focussed on children, young people and adults with pml and their family carers. Our reporting is through Inspiring Scotland to the learning disability team at the Scottish Government and highlights our contributions and the issues our community are facing. We keep funders updated with reports and also meeting with them. Our use of social media and when appropriate engagement with the media ensures our activity and impact is seen in a broader arena. There has been an increased presence on radio and television this year recognising the expertise of PAMIS in making valued comments and contributions.

Locally we develop relationships across sectors and provide reports to our funders. We engage with local politicians and councillors across Scotland and including areas where we have no family support service. We also engage with Scottish Government Ministers as and when required.

We are on the national tender and procurement alert for possible future service provision.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2. Maintaining a highly skilled workforce: Working with people with PMLD and their families requires a highly specialised workforce and PAMIS have staff who over many years have developed expertise and skills in terms of family support, interventions, knowledge of the group of people and specific resources. Our ability to train others is hugely reliant on the workforce we currently have who are experts in the field. In many cases the expertise is within one member of the team, and we recognize this is a risk.

In addition the organisation is lean and complex. Our finance, business and development director is highly skilled and knowledgeable and carries a large portfolio. The loss of this key member of staff could be seriously detrimental to the running of the organisation

The age profile of the team means there are prospect retirements in the next few years and indeed this year there was a loss of a senior family support director. We also have a number of family carers on the team which means we require to be flexible and empathetic to their additional role.

Mitigation: Our succession planning has worked in the instance of recruiting to the family support director role and in turn the role left behind was also then filled by another internal candidate. This supported smooth transition for families and also allowed us to have a lengthy, very successful hand over. There is another retirement in September 2023, and we will follow this early recruitment process for this. We also believe that the investment in undergraduate practice placements is paying off with students noting interest for any future vacancies. Our HR consultant is carrying out a benchmarking exercise to ensure we are offering competitive employment packages and we have streamlined our terms and conditions. The review of job roles will support our plans for restructuring in the future, especially the core roles which are unsustainable in the longer term. We provided all staff with a pay increase this year and will review it again once the benchmarking report is presented to the Board. The Board actively gives feedback to the staff team about their appreciation of the work undertaken and we ensure that all compliments from all stakeholders are shared with staff.

We continue to have team meetings to ensure staff are supported and we have instigated a family support team session in order to provide supervision and support for some of the complex cases. Counselling is still available and a trauma helpline for staff is being investigated.

Support and supervision means we are actively valuing staff and supporting them with difficult work issues as well as ensuring they feel supported to seek personal support for example in their caring role. We continue to monitor our service against Fair Scotland standards and are carrying out a staff survey to ensure we are listening to the needs of the survey.

3. Adverse publicity and complaints: This remains a high risk and was amplified with our issues with the local authority that withdrew funding and then became defensive when challenged by the public, Government and the press. The work we deliver is in highly charged environments with passionate campaigners and families living on the edge. The counselling we provide is sometimes with individuals who are in emotionally challenging positions. We are supporting families to make complaints about other services, and this may cause friction. We provide information and interviews to the press and media. We challenge policy makers and local governments and raise areas of concern from topics raised by the families – all of which can cause conflict and possibilities of adverse reactions.

Mitigation: The example highlighted above with conflict with a local authority highlighted that the processes we put in place to mitigate are working. This included careful scrutiny of any social media and media responses; meetings with the chair of the Board to discuss approaches; support for staff and constant scanning of social media to pick up adverse comments. We operate significant event analysis following any adverse or significantly positive events, so we are learning from experience. We also continue to mitigate with our regular support and supervision to staff to raise concerns about relationships with others and how to manage conflict. Our HR consultant has ensured all of our policies are updated, conform to all legal requirements and in particular ensure our safeguarding and complaints policies and process are fit for purpose, reflecting all current guidance. All media response are vetted by the senior team and where appropriate the Board. We have a policy for social media and utilize team meetings to discuss any contentious areas. Ensuring staff are aware of the issues during induction, team meetings and ongoing development is key.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4. Budgetary control/Cash Flow: The complexity of the finances for multiple projects and funders are extreme managed by a small team. Information loss due to inadequate budgetary controls would be catastrophic. The risk of the Board and CEO not having a full grasp of the financial plan is one that requires to be managed.

Mitigation: The finance team, managed by Director Fiona Harper have put in place procedures that ensure all bank balances are reviewed weekly and at times on a daily basis. Quick Books enables scrutiny of all transactions, and the team is now highly skilled in its use. We have additional support from our accountants should this be required, and they would train additional staff should there be a loss of any key staff. Invoicing is carried out promptly and procedures are in place to monitor and chase outstanding debts. Cash flow projections are produced on a regular basis to ensure any required action is taken on a timely basis. Finance reports are circulated in advance of each Board meeting and scrutinised by the Finance Committee which then reports to the Board. A scheme of delegation between the Board and the Senior Management Team is in place and reviewed annually by the Board. Our reserves Policy is discussed and debated at senior meetings and with the finance subcommittee and Board. The Board has a policy in place concerning declarations of Governors interests and the subsequent management of any conflicts, perceived or actual. A robust relationship is in place with Scottish Government Learning Disability and Autism team, the Scottish Government children and young people team and our other funders including the local authorities to ensure PAMIS is highly valued, and funding is as secure as possible. In addition we are looking to further diversify our funds with PAMIS breaks, PAMIS learning and development and PAMIS consultancy.

5. Demand for services cannot be met: The demand for service from an increasingly complex group of people was apparent before COVID. Following the pandemic this has increased substantially and there is a risk that demand outweighs capacity. This also impacts on staff burnout, stress and sickness.

In addition the increased visibility of PAMIS is increasing the demand for information, training, and expertise, which also runs the risk of overwhelming the organisation.

Mitigation: Support and supervision of staff including case management. Access to counselling and trauma support. HR policies on welfare and support developed and implemented. CEO support to operate a waiting list for some areas. We are developing partnerships with other organisations and raising the case load and complexity issues at a Scottish Government level. Open, honest and transparent conversations with funders and partners enables support to be provided and expectations to be managed. HR benchmarking and job evaluation will be considered with workforce recommendations. Key priorities for the next 3 years are to be built into our current strategy.

Structure, governance and management

The charity was incorporated as a company limited by guarantee and not having a share capital on 21 May 1992, and registered as a charity on 15 June 1992. It is governed by its Memorandum and Articles of Association.

The charity's work is predominately in Scotland, however with a registered office in England, it is required to be registered with the charity regulators in both Scotland (OSCR) and England & Wales (Charities Commission).

The Governors, who are also the directors for the purpose of company law, and who served during the year were:

Pat Graham

Peter Glover

Jennifer Whinnett

Rachael Delaney

(Resigned 11 April 2023)

Anthony Green

Zebunisa Ahmed

Susan Weir

Emma Grunenberg

(Appointed 11 April 2023)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Board of Governors is responsible for the governance and strategic direction of the charity. It also has responsibility for the safeguarding of staff, volunteers and beneficiaries of the organisation. The Board of Governors consists of between 6 and 10 Governors who elect a Chair and Vice Chair from amongst their number. More recently the Board have agreed that half of the members should be family carers, and these are recruited through contacts within the PAMIS service. The remainder of the Board is made up of a range of expertise from health, social care, education, legal and financial backgrounds and expertise. These are sourced through a range of routes and recently we have been approached with people interested in joining the Board. There is a recruitment process including job descriptions, person specification, interview with the Chair and CEO, and agreement with the whole Board re suitability. There is an induction process, and we are now working with HR regarding an update to the Board handbook. No Governor has a financial interest in the organisation, a conflict of interest form is completed annually and at each Board meeting conflicts with the agenda are declared. The Governors meet as a Board at least four times a year.

Board Sub-Committees

The Finance Committee is convened by a suitably experienced Governor. The Committee has delegated authority from the Board in relation to certain financial and staffing matters and make recommendations to the Board as appropriate. The Committee meets on a quarterly basis prior to Board meetings and exceptionally as required.

The Chief Executive reports to each meeting of the Board of Governors. In addition, the Board of Governors:

- Considers strategy, governance and safeguarding issues on an ongoing basis including recommendations from the Chief Executive and Senior Management Team as appropriate
- Considers financial performance on a quarterly basis including recommendations from the Finance Committee, Chief Executive and the Business and Development director as appropriate

Chief Executive

The Chief Executive, with the support of the Senior Management Team, is responsible for the day-to-day management of the organisation's affairs and for implementing the policies agreed by the Board of Governors.

Auditor

A resolution proposing that Bird Simpson & Co. be reappointed as auditors of the company will be put to the governors.

The Governors' report was approved by the Board of Governors.



Pat Graham
Chair of Board of Governors

25 October 2023

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF GOVERNORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Governors, who are also the directors of The Profound and Multiple Impairment Service for the purpose of company law, are responsible for preparing the Governors' 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 Governors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Governors 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 (as amended). 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.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Opinion

We have audited the financial statements of The Profound and Multiple Impairment Service (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Governors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Governors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Governors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Governors' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Governors

As explained more fully in the statement of Governors' responsibilities, the Governors, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Governors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- we identified the laws and regulations applicable to the charity through discussion with Governors and management and for an incorporated charity within the care service we deem these to be standard company laws and charity regulations which have a direct impact upon the financial statements (Companies Act 2006, Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, and the Charities SORP). In addition to this laws and regulations having an impact upon the operations of the charity are deemed to be those relating to employment law and health and safety regulations, in particular in regard to service users;
- the engagement partner ensured that the engagement team were aware of this and collectively had appropriate competence, capabilities and skills to recognize non-compliance with applicable laws and regulations over the course of their audit work;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud & errors might occur, by;

- making enquiries of management as to where they considered there was a susceptibility to fraud, and their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and other errors and non compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- performed a full comparison of the annual results to identify any unusual or unexpected amounts;
- tested journal entries to identify any unusual transactions;
- reviewed and assessed the disclosure of related party transactions and the confirmations of the Governors in relation to this;
- considered whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions where found.

To address the presumed risk of revenue recognition we;

- Performed income testing from the earliest point of the recording cycle, over the range of income strands, including the grant register and minutes of governors meetings;
- We tested the allocation of income by reference to the underlying documentation and included cut-off tests to ensure allocation to the correct period;
- Where necessary we considered any estimates used in relation to income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- reviewing financial statement disclosures and agreement to underlying supporting documentation
- discussion with management over any actual or potential litigation or claims against the charity;
- reviewing minutes of Governors' meetings, correspondence with relevant regulators and legal advisors where any potential non-compliance exists; and
- discussions with management detailing high level review of the activities of the year, and investigation of any matters that would impact upon the financial statements.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion or misrepresentation.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Allison Wilson
for Bird Simpson & Co

Allison Wilson (Senior Statutory Auditor)
for and on behalf of Bird Simpson & Co.

25 October 2023

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
<u>Income from:</u>						
Voluntary income	2	232,842	-	52,786	285,628	242,790
Charitable activities	3	36,383	-	640,380	676,763	653,110
Other trading activities	4	-	-	529	529	1,520
Investments	5	3,490	-	-	3,490	68
Total income		272,715	-	693,695	966,410	897,488
<u>Expenditure on:</u>						
Raising funds	6	69,118	-	-	69,118	80,365
Charitable activities	7	189,861	-	607,167	797,028	717,842
Total resources expended		258,979	-	607,167	866,146	798,207
Net incoming resources before transfers		13,736	-	86,528	100,264	99,281
Gross transfers between funds	14	38,184	12,986	(51,170)	-	-
Net income for the year/ Net movement in funds		51,920	12,986	35,358	100,264	99,281
Fund balances at 1 April 2022		295,240	35,500	396,225	726,965	627,684
Fund balances at 31 March 2023		347,160	48,486	431,583	827,229	726,965

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year		Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2022 £
<u>Income from:</u>					
Voluntary income	2	231,273	-	11,517	242,790
Charitable activities	3	51,317	-	601,793	653,110
Other trading activities	4	729	-	791	1,520
Investments	5	68	-	-	68
Total Income		283,387	-	614,101	897,488
<u>Expenditure on:</u>					
Raising funds	6	80,365	-	-	80,365
Charitable activities	7	140,050	-	577,792	717,842
Total resources expended		220,415	-	577,792	798,207
Net incoming resources before transfers		62,972	-	36,309	99,281
Gross transfers between funds	14	54,975	(8,010)	(46,965)	-
Net income for the year/ Net movement in funds		117,947	(8,010)	(10,656)	99,281
Fund balances at 1 April 2021		177,293	43,510	406,881	627,684
Fund balances at 31 March 2022		295,240	35,500	396,225	726,965

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	15		23,338		31,117
Current assets					
Stocks	16	2,340		3,300	
Debtors	17	31,699		81,917	
Cash at bank and in hand		882,935		703,957	
		<u>916,974</u>		<u>789,174</u>	
Creditors: amounts falling due within one year	18	<u>(113,083)</u>		<u>(93,326)</u>	
Net current assets			803,891		695,848
Total assets less current liabilities			<u>827,229</u>		<u>726,965</u>
Income funds					
Restricted funds	21		431,583		396,225
<u>Unrestricted funds</u>					
Designated funds	22	48,486		35,500	
General unrestricted funds		<u>347,160</u>		<u>295,240</u>	
			<u>395,646</u>		<u>330,740</u>
			<u>827,229</u>		<u>726,965</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Governors on 25 October 2023



Pat Graham
Chair of Board of Governors

Company registration number 2717020

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	25		175,488		99,524
Investing activities					
Purchase of tangible fixed assets			-	(13,908)	
Investment income received		3,490		68	
Net cash generated from/(used in) investing activities			3,490		(13,840)
Net cash used in financing activities			-		-
Net Increase in cash and cash equivalents			178,978		85,684
Cash and cash equivalents at beginning of year			703,957		618,273
Cash and cash equivalents at end of year			882,935		703,957

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Profound and Multiple Impairment Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 The Oaks, Heathfield, TN21 8YA, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Governors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Governors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Governors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted Funds are subject to specific conditions which are declared by the donor. Governors' must spend these funds in accordance with the instructions but still within the objectives of the charity.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, and is reported as part of the expenditure to which it relates.

Costs of generating funds are costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA 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. Staff costs which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities. Currently, the salaries of the CEO, Finance, Business and Development Director and Finance Officer have been apportioned across the activities in accordance with an estimate of their time spent on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Caravan & Pamiloo	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

PAMIS is accepted as a charity by the Board of the Inland Revenue and consequently relief is given under S.505 T.A. 1988 to exempt it from the Payment of Corporation Tax.

1.13 Constitution

The Profound and Multiple Impairment Service (PAMIS) is a company limited by guarantee subject to the provisions of the Companies Act 2006. The directors are known as governors. It is also a charity registered with the Charity Commission in England, and also with effect from 27th August 2007 registered with the Office of the Scottish Charity Regulator.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Voluntary income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	7,842	51,886	59,728	3,298	5,972	9,270
Government and other grants	225,000	900	225,900	227,975	5,545	233,520
	<u>232,842</u>	<u>52,786</u>	<u>285,628</u>	<u>231,273</u>	<u>11,517</u>	<u>242,790</u>

3 Charitable activities

	Provision of services & activities	Provision of services & activities
	2023	2022
	£	£
Sales within charitable activities	110,363	115,555
Services provided under contract	276,546	262,914
Performance related grants	289,854	274,641
	<u>676,763</u>	<u>653,110</u>
Analysis by fund		
Unrestricted funds	36,383	51,317
Restricted funds	640,380	601,793
	<u>676,763</u>	<u>653,110</u>

4 Other trading activities

	Restricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Product sales	529	729	791	1,520
	<u>529</u>	<u>729</u>	<u>791</u>	<u>1,520</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	3,490	68

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Costs of generating voluntary income</u>		
IT services & support	1,940	7,658
Office & Advertising	6,788	2,674
Staff costs	57,777	67,666
Costs of generating voluntary income	66,505	77,998
<u>Trading costs</u>		
Other fundraising costs	70	-
Support costs	2,543	2,367
Trading costs	2,613	2,367
	69,118	80,365

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Services and activities 2023 £	Services and activities 2022 £
Staff costs	450,029	455,792
Depreciation and impairment	7,779	10,372
Staff travel costs	6,678	4,978
Staff training and conferences	351	5,120
Rent, rates & office equipment	14,511	15,837
Subscriptions	2,297	2,022
Computer costs	4,963	4,776
Post, stationery & advertising	5,510	4,435
Sundries & other costs	967	76
Volunteer expenses	81	847
Hire of venues	5,807	3,440
Catering costs	2,603	914
Tutor fees & travel costs	52,533	64,390
Workshop materials	1,813	6,973
Pamiloo running costs	3,879	3,092
Caravan costs	9,274	5,816
Coach house costs	23,472	21,355
Project activity costs	48,470	18,986
Consultancy fees	16,784	12,349
	<u>657,801</u>	<u>641,570</u>
Grant funding of activities (see note 8)	26,943	-
Share of governance costs (see note 9)	112,284	76,272
	<u>797,028</u>	<u>717,842</u>
Analysis by fund		
Unrestricted funds	189,861	140,050
Restricted funds	607,167	577,792
	<u>797,028</u>	<u>717,842</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Grants payable

	Services and activities 2023 £	2022 £
Grants to institutions:		
Grants to individuals	26,943	-
	<u>26,943</u>	<u>-</u>

9 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Staff costs	103,654	-	103,654	67,695	67,695
Audit services	-	4,620	4,620	-	4,320
Accountancy & payroll	6,553	-	6,553	6,624	6,624
	<u>110,207</u>	<u>4,620</u>	<u>114,827</u>	<u>74,319</u>	<u>78,639</u>
Analysed between					
Trading	2,543	-	2,543	2,367	2,367
Charitable activities	107,664	4,620	112,284	71,952	76,272
	<u>110,207</u>	<u>4,620</u>	<u>114,827</u>	<u>74,319</u>	<u>78,639</u>

10 Auditor's remuneration

Fees payable to the charity's auditor	2023 £	2022 £
Audit of the charity's annual accounts	4,620	4,320
Non-audit services		
All other non-audit services	6,553	6,624

The audit fees payable to Bird Simpson & Co for the 2023 accounts amounts to £ 3,850 plus VAT (2022; £3,600 plus VAT). In addition to this the charity paid Bird Simpson & Co £5,461 plus VAT (2022; £5,520 plus VAT) for additional accountancy assistance, IT support and payroll services.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Governors

There were no travel expenses reimbursed to governors, during the year (2022 Nil).

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Raising funds	2	2
Support & Governance	2	2
Charitable activities	16	15
Total	<u>20</u>	<u>19</u>
Employment costs	2023	2022
	£	£
Wages and salaries	544,130	533,163
Social security costs	61,250	51,349
Other pension costs	21,631	18,805
	<u>627,011</u>	<u>603,317</u>

The staff numbers above represent proportionate allocation of staff members time. The number of staff allocated to Raising Funds and Support & Governance represents the proportionate time of five members of staff.

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Transfers

Included in transfers between unrestricted and restricted funds is a management charge of £41,331. This has been charged to a variety of projects over the year.

There was also a transfer of £10,000 from the Legacy Fund to PAMIS Breaks to cover some of the coach house running costs and staff costs.

Projects that have come to completion by the end of the year were; Community Inclusive Living, Perth & Kinross Lockdown Support, Angus Creative Communities, Inclusive Family Fund and Year of Stories.

Funds of £8,060 have been transferred from designated funds to cover the consultancy costs incurred during the year. The remaining balance on the designated consultancy fund of £19,454 is no longer required and has been transferred back to general core funds. Additional funds of £40,500 have been added to designated funds this year to cover future budgeted costs in HR, office move and a database project.

15 Tangible fixed assets

	Caravan & Pamiloo	Computers	Total
	£	£	£
Cost			
At 1 April 2022	74,959	13,908	88,867
At 31 March 2023	74,959	13,908	88,867
Depreciation and Impairment			
At 1 April 2022	54,273	3,477	57,750
Depreciation charged in the year	5,171	2,608	7,779
At 31 March 2023	59,444	6,085	65,529
Carrying amount			
At 31 March 2023	15,515	7,823	23,338
At 31 March 2022	20,686	10,431	31,117

16 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	2,340	3,300

17 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	28,099	7,338
Prepayments and accrued income	3,600	74,579
	31,699	81,917

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	19	78,037	54,262
Accruals		35,046	39,064
		<u>113,083</u>	<u>93,326</u>

19 Deferred income

	2023 £	2022 £
Other deferred income	78,037	54,262
	<u>78,037</u>	<u>54,262</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	78,037	54,262
	<u>78,037</u>	<u>54,262</u>
Movements in the year:		
Deferred income at 1 April 2022	54,262	11,000
Released from previous periods	(54,262)	(11,000)
Resources deferred in the year	78,037	54,262
	<u>78,037</u>	<u>54,262</u>
Deferred income at 31 March 2023	78,037	54,262
	<u>78,037</u>	<u>54,262</u>

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. PAMIS also contributes separately into the Directors pension scheme with Standard Life. This is a defined contribution scheme.

Employer contributions for the year ended 31st March 2023 were £21,631 (2022 - £18,805).

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds			Movement in funds			Balance at 31 March 2023		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	£	£
Supporting Carers, People with PMLD & Communities	166,536	488,274	488,274	(400,534)	(39,849)	214,427	589,161	(505,565)	(37,886)	260,137	260,137
Education & Development	67,521	26,075	26,075	(39,966)	(1,167)	52,463	13,022	(19,326)	(550)	45,609	45,609
Influencing Policy & Practice	40,083	30,902	30,902	(44,517)	8,010	34,478	31,913	(33,665)	-	32,726	32,726
Developing & Supporting Innovative Practice	48,766	65,011	65,011	(92,775)	(3,959)	17,043	59,599	(45,630)	(2,734)	28,278	28,278
Governance and Sustainability	83,975	3,839	3,839	-	(10,000)	77,814	-	(2,981)	(10,000)	64,833	64,833
	406,881	614,101	614,101	(577,792)	(46,965)	396,225	693,695	(607,167)	(51,170)	431,583	431,583

The charity has many restricted funds and they have been grouped together above in alignment to our strategic objectives. More information on the underlying activities within each objective is supplied within the content of the governor's report.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Transfers	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£
IT upgrade	7,986	-	7,986	-	7,986
Consultancy Services	35,524	(8,010)	27,514	(27,514)	-
HR	-	-	-	18,000	18,000
Office Move	-	-	-	6,000	6,000
Database Project	-	-	-	16,500	16,500
	<u>43,510</u>	<u>(8,010)</u>	<u>35,500</u>	<u>12,986</u>	<u>48,486</u>

The above funds have been designated for the purpose of projects to be carried out in short-medium term.

We have been upgrading our IT hardware in collaboration with our contracted IT support team BrightSkye, for the last two years. This process still requires some expenditure and so we have money allocated to replace outdated laptops and provide other necessary equipment to support laptop use at home or in the office.

We will continue to work with an HR consultant to ensure all our policies, contracts and employee handbook remain current. The role of the HR consultant is core to our ongoing strategy of guaranteeing effective Human Resource Management. We also designated funds to move from our current premises to a new Head Office and so set aside funds for the recycling and removal costs.

We have funds designated to transition to a new and more suitable database system to store all our contacts and activities. Our current system is outdated and needs replaced now to cope with our growth as a charity. We will use these funds to support the transition and ongoing costs of a new system.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Fund balances at 31 March 2023 are represented by:														
Tangible assets	15,022		-		8,316		23,338		-		11,089		31,117	
Current assets/(liabilities)	332,138		48,486		423,267		803,891		35,500		385,136		695,848	
	<u>347,160</u>		<u>48,486</u>		<u>431,583</u>		<u>827,229</u>		<u>295,240</u>		<u>396,225</u>		<u>726,965</u>	

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	67,581	64,124

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Payment for services delivered by one trustee, total value £3,034.

The services were acquired under the normal procedures of the charity for this type of work.

25 Cash generated from operations	2023 £	2022 £
Surplus for the year	100,264	99,281
Adjustments for:		
Investment income recognised in statement of financial activities	(3,490)	(68)
Depreciation and impairment of tangible fixed assets	7,779	10,372
Movements in working capital:		
Decrease in stocks	960	1,380
Decrease/(increase) in debtors	50,218	(56,897)
(Decrease)/increase in creditors	(4,018)	2,194
Increase in deferred income	23,775	43,262
Cash generated from operations	175,488	99,524

26 Analysis of changes in net funds

The charity had no debt during the year.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
PAMIS
APPENDIX TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

	Balance 31.03.22	Incoming Resources	Resources Expended	Transfers	Balance 31.03.23	
	£	£	£	£	£	
<u>Supporting carers, people with PMLD & Communities:</u>						
Family Support Service Fife	18,242	56,790	(52,402)	(3,874)	18,756	FSF
Family Support Service Glasgow	33,101	67,105	(53,663)	(3,361)	43,182	FSG
Family Support Service Grampian	241	28,342	(22,752)	3,022	8,853	FSA
Family Support Service South Lanarkshire	14,751	71,392	(60,597)	(4,928)	20,618	FSL
Family Support Service Tayside	12,612	49,534	(50,387)	(3,369)	8,390	FST
Leisure Project, Glasgow	734	150	(335)	-	549	LEG
Leisure Project, Fife	16,352	42,070	(34,452)	-	23,970	LEF
Digital Transitions Glasgow	51,685	49,056	(31,964)	(8,950)	59,827	DTR
Community Inclusive Living	5,670	-	(1,283)	(4,387)	-	CIL
Counselling Project	18,207	-	(2,959)	-	15,248	COU
Counselling Project - Fife	-	25,482	(11,292)	(1,087)	13,103	COU FIF
Counselling Project - Glasgow	9,909	-	(8,916)	(734)	259	COU GLA
Counselling Project - North Lanarkshire	-	12,036	(11,049)	(892)	95	COU NL
Counselling Project - South Lanarkshire	-	9,696	(10,931)	-	(1,235)	COU SL
Connect Club Aberfeldy	3,736	9,000	(4,568)	(599)	7,569	CCA
Perth & Kinross Lockdown Support	-	-	(168)	168	-	PKL
Health & social care alliance	5,348	14,185	(29,870)	(3,040)	(13,377)	ALL
Angus Creative Communities	10,256	-	(9,888)	(368)	-	ANG
Basil Death Fund	1,268	-	(1,019)	-	249	BDF
Inclusive Family Fund	5,500	-	(4,147)	(1,353)	-	IFF
Early Years Passports	6,815	-	(6,047)	(361)	407	EYP
Neurological Framework	-	36,055	(19,389)	(2,247)	14,419	NEU
Roots into Empathetic Employment	-	16,000	(7,258)	(952)	7,790	REE
Year of Stories	-	26,016	(24,539)	(1,477)	0	YOS
Clackmannanshire inclusive activities	-	18,000	(6,709)	-	11,291	CLA
Donor funds for families	-	46,396	(26,943)	-	19,453	DON
Disabled children and young people	-	11,856	(11,692)	-	164	DYC
Intensive Interaction	-	-	(346)	-	(346)	INT
Wigtown forth Valley	-	-	-	903	903	WFV
	<u>214,427</u>	<u>589,161</u>	<u>(505,565)</u>	<u>(37,886)</u>	<u>260,137</u>	
<u>Education & development:</u>						
Training	20,842	6,160	(5,877)	-	21,125	TRN
Alliance Postural Care Project	15,933	-	(2,660)	-	13,273	POS
Digital Passports	15,688	6,862	(10,789)	(550)	11,211	DIG
	<u>52,463</u>	<u>13,022</u>	<u>(19,326)</u>	<u>(550)</u>	<u>45,609</u>	
<u>Influencing policy & practice:</u>						
Changing Places Campaign	34,478	31,913	(33,665)	-	32,726	CPC
<u>Developing & supporting innovative practice:</u>						
Remembrance Garden	2,711	-	-	-	2,711	REM
Dumfries & Galloway MSS Development Program	8,767	58,599	(41,681)	(2,734)	22,951	DGS
On-Line Activities (DOR)	5,565	1,000	(3,949)	-	2,616	DOR
	<u>17,043</u>	<u>59,599</u>	<u>(45,630)</u>	<u>(2,734)</u>	<u>28,278</u>	
<u>Governance & sustainability:</u>						
Mrs Hay Legacy	73,975	-	-	10,000	63,975	LEGACY
Co-op fund	3,839	-	(2,981)	-	858	COOP
	<u>77,814</u>	<u>-</u>	<u>2,981</u>	<u>(10,000)</u>	<u>64,833</u>	
<u>Total Restricted Funds</u>	<u>396,225</u>	<u>693,695</u>	<u>(607,167)</u>	<u>(51,170)</u>	<u>431,583</u>	

PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

England & Wales - Charity number 1011895

Accounts

Charity registration number 1011895 (England and Wales)

Charity registration number SC038601 (Scotland)

Company registration number 2717020 (England and Wales)

**THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Pat Graham Peter Glover Jennifer Whinnett Rachael Delaney Anthony Green Zebunisa Ahmed Susan Weir (Appointed 23 September 2021)
Secretary	Fiona Harper
Charity number (England and Wales)	1011895
Charity number (Scotland)	SC038601
Company number	2717020
Principal address	Springfield House 15/16 Springfield DUNDEE DD1 4JE
Registered office	31 The Oaks Heathfield England TN21 8YA
Auditor	Bird Simpson & Co. 144 Nethergate Dundee DD1 4EB
Bankers	The Royal Bank of Scotland Perth Chief Office 12 Dunkeld Road Perth PH1 5RB

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

In PAMIS's 30th anniversary year we would hope that there would be reasons for optimism. I have long been actively involved with PAMIS – first as a family carer, then a volunteer, a Board member and more recently as the Chair of the Board. I am therefore in the very privileged position of being able to reflect on what PAMIS has achieved over that period. What has been achieved by such a small charity representing a group of people who are so often forgotten and abandoned is nothing short of astonishing. In writing her CEO Report, Jenny Miller was concerned that she may have included too much, but in truth, there are many more achievements that she could have included. The issue is, what to leave out, because everything that PAMIS has achieved over the past year and indeed the last 30 years, is worthy of mention.

Only a few of the highlights of the last 30 years are:

- Expanding the family support service which has resulted in so many more families receiving support that would otherwise not have been available to them.
- The Changing Places toilets campaign, which has gone from an idea to an international venture.
- Championing postural care which is so important for our group, and which has undoubtedly not only improved quality of life but will also have saved lives.
- Providing so many training courses for both families and professionals that have increased the knowledge and understanding of PMLD immeasurably.
- Understanding the need for people with PMLD to have access to culture, the arts, education, the outdoors, sport, fun and adventures, and then leading by example by providing many of these very activities and campaigning and fundraising for more.
- The continuing delivery, development and promotion of the ethos of storytelling in all its many and varied forms
- Being involved in so many research projects and campaigns to ensure that the nature and impact of PMLD on the individual and their family and supporters is understood by those who can bring about change.

These are just a few of the impacts that PAMIS has had but I think that for me the most significant is that PAMIS has single-mindedly ensured that our families' voices are heard at local, national and international level and that we now have a much higher profile as a result. I am increasingly aware that PAMIS is incredibly highly thought of in learning disability circles and is seen as the "go to" organisation for all matters relating to PMLD. PAMIS continues to break down barriers and to encourage and challenge people to think differently.

As an organisation PAMIS has also continued to evolve, adapt and to be fleet of foot when the circumstances require it. This is evidenced by all of the actions and activities highlighted in Jenny's report which resulted from the pandemic, and which PAMIS has continued to adapt for the benefits of families. PAMIS has also upgraded its internal organisation with a view to modernising and improving by the introduction of new technology and support, a more effective accountancy system and additional HR support. Much credit should be given to the staff for bringing about these changes in very challenging times.

Although a retrospective consideration of PAMIS's achievements over the last 3 decades is very positive, in the last sentences of my Report last year, I made the following comment,

"This pandemic year has demonstrated that PAMIS has strength, resilience, flexibility, spontaneity and a wonderful team ethic. It makes me feel very optimistic about what can be achieved in future years."

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

While the comments made in my first sentence continue to be the case, unfortunately the optimism I felt for the future has not been borne out by events. We had thought that one of the few benefits of the pandemic might be that when we emerged from the dark Covid tunnel, there would be a kinder, more understanding future at the other end. Sadly that has proved not to be the case for most of our families. There had been challenges before the pandemic for our families, then all services were withdrawn for many months with the only support for many being our PAMIS colleague. However for many, if not most families, services have not returned to their pre-COVID level and the future looks ever more bleak with yet more funding cuts, cost of living increases, high inflation, staff shortages and further withdrawal of services. Many people with PMLD have complex health care needs which require specialised electrical equipment, the cost of which is having dire financial consequences for those families. Many families are having to resort to campaigning for the reasonable adjustments they need for their survival.

These current financial issues are also likely to have direct implications for PAMIS as an organisation in terms of potential reductions in funding from our main income streams, namely central government, local government and funders for specific projects. As an organisation we recognise these risks and will make strenuous efforts to minimise the effects that these might have on the service we provide to families.

I would like to end on a more positive note and that is to recognise the PAMIS staff and Board. The staff have worked tirelessly and determinedly over the last 12 months. They do so with energy and imagination in the face of incredibly challenging circumstances. At every Board meeting, we comment on how lucky PAMIS is to have such a loyal workforce of this high calibre and how grateful we are for their efforts. I would also personally like to take the opportunity to thank my fellow Board members, all of whom have spent even more of their time and effort to support PAMIS during this last difficult year.



Pat Graham
Chairman

Date: 13 December 2022

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Governors present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

PAMIS – Promoting a more inclusive society – is the only organisation that works solely for people with profound learning and multiple disabilities (PMLD) and their family carers to ensure they have access to healthy, valued and included lives. PAMIS has spent 30 years listening and working with people with PMLD and their family carers. We have built research and practice that supports this group to be included and valued within society. PAMIS is recognised nationally and internationally for the work it undertakes and has led the world in work in relation to areas such as bereavement and loss, emotional well-being, inclusive culture and leisure and as the cofounder of the changing places toilet campaign. PAMIS were 2016 winners of the prestigious GSK and Kings fund IMPACT award recognised for excellence in Innovation, Management, Partnership working, Achievement, Community Focus, and Targeting Need and continue to be members of the GSK/Kings Fund IMPACT award leadership network.

Profound means deep, it means wise, it means expert. People with PMLD and their family carers are some of the best educators that we have teaching us how to care, how to act with compassion, how to communicate, how to work as a team. Only when we bring together the expertise and knowledge of a whole team including the person with PMLD and their family carers do we begin to understand the needs of this marginalised group of people and develop ways to ensure they realise their dreams and potential.

PAMIS developed a 10-year strategy (2018-2028) that takes cognisance of this expertise and recognising that change takes consistency in message over time. The organisation has committed to build on previous work but looks to a future that will ensure that:

Communities are developed and equipped to support people with profound learning and multiple disabilities and their family carers, to lead healthy and included lives doing things they value and choose.

Our strategy and ongoing work support Scottish policy and ensure a human rights approach underpins all that we do. It also ensures that the principles on which PAMIS was founded and continues to operate under are met. These are:

- people with PMLD are valued both as individuals and the contribution they make to the community;
- people with PMLD should receive all the support needed to realise their full potential;
- people with PMLD have a right to a full life shaped by personal choice, abilities and needs and that this underlies all provision and policy affecting their lives;
- the knowledge and experience of family carers is recognised, and their views are fully taken into account in service development.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our 10-year Strategy (2018-2028) focuses on seven key strands:

- **Supporting Family Carers, people with PMLD and Communities:** Family carers will be supported to care for their relative with PMLD especially during times of stress such as transition into new services across the life span. PAMIS will seek to support people with PMLD and their family carers across Scotland to lead healthy, valued and inclusive lives and ensure that this support includes diverse populations from for e.g. ethnic minority groups and gypsy travellers. PAMIS will work with local communities to enable them to value, respect and include people with PMLD and their family carers.
- **Education and Development:** PAMIS will support communities to be inclusive through the development and provision of educational resources. Those who provide care will have the skills, knowledge and understanding to enable them to support people with PMLD to lead healthy, valued and included lives. Family carers will coproduce and deliver education to those developing and providing services and community spaces.
- **Influencing Policy and Practice:** Family carers will be valued for their expert contributions and empowered to coproduce policy, services and care, for people with PMLD. This will drive policy and practice to enable a culture of inclusion of all and ensure that people with PMLD and their family carers lead healthy, valued and inclusive lives.
- **Research and evaluation:** Research and evaluation will drive the best practice and service design to ensure people with PMLD lead healthy, valued and included lives. PAMIS will become established as a key research partner nationally and internationally in the area of people with PMLD and their family carers delivering research and evaluation that makes an impact on practice and on the lives of people with PMLD.
- **Developing and supporting innovative practice:** There will be a strong focus on developing practice that considers the aspirations of people with PMLD and an increased emphasis on their lifelong learning. Practice will be developed that supports the voice of the person with PMLD and ensures they are involved in meaningful activity within their communities.
- **Governance and sustainability of PAMIS:** PAMIS will ensure best practice is embedded in the governance and development of the organisation. We are committed to supporting a diverse Board of Governors, ensuring our organisation is underpinned with appropriate legislative governance but also steeped in human rights and equalities values. We will continue to develop strategies to support our ongoing viability and consider the opportunities that will support income generation within the organisation.
- **Valuing staff and volunteers:** PAMIS will support and develop their workforce and those who volunteer for us. We will ensure that best practice in staff welfare and management is followed including healthy working lives and supporting carers' awards.

We have continued to deliver this through a range of projects and programmes, including: family support services; education and development; research and practice development; inclusive culture and leisure; campaigns; information sharing; an extensive library including the PAMIS multisensory stories; and resources to support technology enabled care. PAMIS also operates PAMIS breaks providing accessible accommodation, a mobile changing place toilet and inclusive activities that the whole family can enjoy.

The Governors have paid due regard to guidance issued by the Charity Commission and OSCR in deciding what activities the charity should undertake. All of these activities have at the core the intention to promote a more inclusive society for children, young people and adults with PMLD and their families.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

OVERVIEW - PAMIS national contributions 2021/22 – a snapshot

It is almost an impossible task to summarise the national contributions of a small but feisty organisation who passionately strive to ensure that people with a profound learning and multiple complex disabilities and their families are seen and heard in a world that finds it very easy to overlook them. Invisible, abandoned, forgotten were words that we have frequently heard from our families over this pandemic, and this continued to be the case throughout 2021/22. When the rest of the world started getting back to some form of normality our group continued to be isolated, had limited access to day and respite services and saw marked deterioration in physical health and mental wellbeing. People with PMLD lost skills that had been grown over many years and families fear they will never regain these. PAMIS spent the year feeding these concerns into the Scottish Government and various national groups ensuring a voice for this group within both policy and guidance development and implementation.

Highlights this year included the ongoing development of our online resources which families and people with PMLD positively engaged with. But the opportunity to offer more face-to-face sessions and the frequent much loved Pony Axe S sessions with Simon and Obama, provided real respite from the issues being faced. The inclusive festivals and opportunity to work with cultural and arts colleagues has also had a positive impact on our strategic goals of building a more inclusive society.

A busy and emotional year with a dedicated team of staff and volunteers who have worked tirelessly to ensure that people with PMLD and their families have access to support, information, resources and activities. We are indebted to them and the funders who continue to support our role with this.

Contained in the next few pages are some headlines from the work undertaken by PAMIS over this accounting period April 2021 – end of March 2022. This is reported under each of our strategic themes.

Strategic Objective 1 – Supporting Family Carers, people with PMLD and Communities:

A transition year back to some form of normality for many people however PAMIS continued to see many families still experiencing the negative impact of the pandemic. Many people with a profound learning and multiple disabilities are still not accessing their services, their opportunities to meet with friends and take part in meaningful activity. A number of family carers remain unsupported, limited or no respite from their 24/7 caring role, fear of losing care packages as the impact of the costs of COVID hit local councils, and are exhausted. We have seen a deterioration in the health and wellbeing of both the person with PMLD and their family carers and sadly the invisibility of this group remains.

Within this context we have supported over a 1000 people with PMLD and their families – either virtually or through an increasing number of face-to-face meetings and activities. Family support has been varied and, in many cases, intense. We have supported family carers to access a range of information and advice including self-directed support, transition planning, welfare guardianship, funding applications for equipment, welfare benefit applications and challenges to decisions, housing applications, respite and holiday applications. There is growing concern about the rising fuel and living costs and we have supported a number of families to access emergency funds as well as linking them with energy advisors and utilising our connections with SSEN.

We have seen an increase in new referrals to the service both in our existing areas but also from other parts of Scotland. The benefits of the widening virtual activities has enabled us to reach families that we may not have been able to meet in a pre-covid time. Cat Jamieson, our digital and health lead successfully secured funding for digital devices through SCVO Connecting Scotland applications, and this opened up access to many families who were digitally excluded. In addition, we received funding to roll out training to family carers so that they are able to support their relatives and maximise the benefits from having this tool.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Supporting the emotional wellbeing of family carers remained a priority and the Counselling and Wellbeing project has remained a central resource. The online resources and telephone counselling has been well received in a time when travel and physical access has been limited. The PAMIS Breaks, inclusive accommodation and the Pamiloo, became operational again and supported people with PMLD and their families to have inclusive, accessible and much needed breaks and outings.

Families have highlighted that PAMIS has been there with support when so many other services haven't. Highlights have included the range of inclusive, accessible activities that have been on offer. The virtual programme, although not suitable for all has provided an opportunity for families to connect and for people with PMLD to access activities like the online disco, music with Fiona Sharpe, wake up shake up with Judy and her arts and crafts, Maureen Phillips multisensory stories and many other sessions. The carers chat in the evening once a month have also provided opportunities for families to share issues or just meet up and have a chat. With careful risk assessments and working in partnership with family carers we moved to deliver face to face activities. These included a range of accessible and inclusive activities; Pony Axe S remained a highly popular choice enabling healthy activity in a safe environment. The mobile changing places toilet – Pamiloo - supported activities and events including festivals and concerts throughout the year.

We have also continued to develop our early years and children and young people support including:

- Little Rays in Angus supporting very young children and families has grown in numbers and in the summer was visited by the Minister for children and young people, Ms Haughey. This resulted in very supportive letter to Maureen Phillip our multisensory storyteller - *"thank you for having me along to the Little Rays session this week which enabled me to see first-hand the excellent and vital work that you, Amanda, Fiona, Alex and doubtless many others undertake to support children and young people with additional complex support needs and their families. It was clear from the reaction of the children how much they enjoyed the stories and the opportunity to join in. I can see how important Little Rays has been in supporting the children and their families and carers through the challenges of Covid-19, helping them to reconnect, learn and – most crucially – have fun! I know how critical PAMIS has been to that, and it is really impactful to see how collaboration can lead to improved outcomes. I wish you continued success and thank you once again for all you do"*
- Building on Little Rays model we have a new project in Fife with funding from Section 10 Scottish Government monies – My Voice My Choice – started in August identifying young families and key networks to promote this service to develop a preschool group and provide a range of inclusive multisensory activities initially virtually but with a hope that at some point in time these can be delivered face to face. In addition families will be supported to co-develop a PAMIS digital passport enabling the child to have a voice.
- Glasgow City Transitions project funded by the Big Lottery continued to exceed outcomes in terms of numbers and support given to families and young people with PMLD reaching transition into adult services. Our social work students supported the development of PAMIS digital passports for each young person and we ran workshops to support families through the financial and legal aspects of transition into adult services. Ongoing issues remain regarding access to adult social workers and limited access to day opportunities and choices.
- Through the Creative Communities fund Maureen Phillips has supported 2 family led groups to be set up one in Aberfeldy, rural Perthshire supporting community activities for a group of young people including several with PMLD; and the other as an offshoot of Little Rays supporting family carers to develop creative inclusive resources including multisensory stories in local schools.
- EPAtS (Early Positive Approaches to Support) is a nationally developed approach to supporting parents of young children with additional support needs. It provides a programme of advice, support and training through weekly workshops. We had 2 members of staff and 2 family carers trained to deliver this which will enable us to provide support at an earlier stage and will also link with our commitment to the Scottish postural care strategy.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Inclusive communities - Changing places toilets

In 2021, PAMIS registered a total of 19 Changing Places toilets. We believe that the COVID-19 pandemic had an impact on the number of facilities registered in both 2020 and 2021 but are hopeful that the new clause in the Non-Domestic Technical Handbook will mean continued growth in Scottish provision. We had over 200 enquiries about the design, development and funding for changing places toilets.

The Scottish Government have committed £10 million over the next 5 years, and we are working with the civil servants to support the design of the programme to roll this money out.

The Pamiloo is PAMIS' mobile Changing Places toilet. In 2021, due to COVID-19 restrictions there were no bookings during the first half of the year. Once restrictions were lifted, the Pamiloo attended 25 events throughout Scotland. 14 were public and 11 were privately held.

In 2019, PAMIS held a parliamentary reception at Holyrood to celebrate the success of the Changing Places toilet campaign. This was hosted by Angus MacDonald (Falkirk East MSP). PAMIS were thrilled that Christina McKelvie MSP, Scottish Government Minister for Equalities and Older People, announced funding to design a new mobile Changing Places toilet. PAMIS has been busy researching trailer units and have hosted design sessions to user test plans as well as an online Inclusive Toilet Design workshop which was well attended and included partners from the Helen Hamlyn Centre for Design. The project is focused on remote and rural locations in Scotland with a view to providing a solution for various island communities in Scotland.

We have continued as co-chairs of the UK Changing Places Consortium and have worked with MDUK fellow chairs to revamp the website and supporting the improvements to the changing places toilet map and administration. We have also supported international developments particularly working with New Zealand Changing Places.

Strategic Objective 2 – Education and Development:

We built on our early pandemic relationship with NHS Education for Scotland and were successful in tenders to take forward the development on online postural care online resources for TURAS to support the launch of the Postural Care Strategy – Your Posture Matters. We also supported the communications strategy for the ongoing promotion of this resource.

With ongoing funding from the Alliance PAMIS have been able to roll out postural care training to both family carers and practitioners. This project has also supported the development of the PAMIS digital passports to further enhance the approach and ensure all those working with people who need postural care are able to practically support the person to be in the right position. The core group of family carers have developed their stories which are now integral to all the training, and we have also been able to ensure that students on placement with us have been able to access the training. We continue to train family carers and practitioners together; a successful model developed by PAMIS and are delighted that one of the family carers has now been employed as the lead for the Alliance postural care project.

Our commitment to the next generation of health and social care workforce has never been stronger and this year we had over 40 students on placement with us. These included social work, physiotherapy, occupational therapy, psychology, ScotGEM GP and nursing students from a range of Scottish Universities including Napier, Glasgow Caledonian, Dundee, Strathclyde, Stirling, Queen Margaret and Robert Gordon. We responded to the call for help in enabling the cohorts affected by the pandemic to get placements in order to be able to graduate. We offered virtual as well as project-based placements lasting from 2 weeks – 6 months.

We also supported NHS Education for Scotland and the Scottish Government in the development of specific resources to support the workforce in delivering the vaccination programme. We were also successful in a tender to work with them on the EPiC (Equal Partners in Care) education resource review and later in the year to support family carer stories to be developed and included.

This year we were able to deliver a range of the courses that had been popular prior to the pandemic. These remain virtual and included:

- 1 x Bereavement and loss training
- 1 x Understanding communication and behaviour
- 2 x SOMA training

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Strategic Objective 3 – Influencing Policy and Practice:

We reported regularly to the Scottish government on key issues raised by families in relation to children, young people and adults with PMLD and the caring role, the focus has obviously been on the impact of the pandemic but we have also continued to raise issues in relation to the inequalities agenda and an emphasis on poverty and hardship for this group of people. The issues for families visiting and providing essential care for their relative in a care home or supported accommodation remained a key concern and we fed into the Open With Care Advisory group and the Care home/supported accommodation (CPAG) Scottish Government Group. We continued to host a family carer group to ensure our group was heard in this larger collective of older people. We contributed to the NHS Health Improvement Scotland Day Service Collaborative providing advice, information, and innovation to the redesign of day services. Family carers are core to this work, and we have also engaged them in the delivery of presentations highlighting specific issues and concerns for this group such as pathways for people with PMLD into acute care.

We held focus groups and consultation events for families on the National Care Service and submitted the response as well as being asked to join the NCS reference group. We commented on the child poverty consultation and provided a PAMIS response on behalf of the families we support. We also contributed to enquiries on Health Inequalities at parliamentary events; consultation on a Patient Safety Commissioner; Equipment & Adaptations Guidance Review Consultation; Child Disability Payment consultation with Social Security Scotland; Ann's Law; Care Home Standards; rehabilitation and recovery framework; transitions bill consultation. We were involved in verbally giving feedback to the neurological condition's framework; GIRFEC refresh, and Cat Jamieson continues to support the health checks for people with a learning disability; transitions bill.

Evidence of the impact of our influence on policy and practice this year was the launch of the Postural Care Strategy for Scotland – Your Posture Matters (links available along with the national news coverage articles on *Postural Care Pamis*).

This is PAMIS at its best taking a family carer initiative, supporting the families to develop and campaign resulting in a National Strategy that has been co-written and co-edited by the families. These same families are part of the education programme and will not stop campaigning about the importance of 24-hour postural care as a preventative measure to early mortality until everyone is signed up. Jenny Whinnett is the family carer who has for over a decade shared her son Craig's story as a means of highlighting the devastating impact that poor body shape has on the lives of not only our community of people with PMLD but far wider. She brought the training to Scotland and through PAMIS and her partnership with Michelle Morrison PAMIS postural care lead, and a team of family carer trainers, they are now seeing an increased awareness and commitment to train health and social care practitioners, and of course family carers. The Scottish Learning Disability Observatory has also picked up on the need in relation to their early mortality findings and are working with the PAMIS team on producing animations to support the importance in relation to respiratory care.

In December we met with Kevin Stewart, Minister for Social Care where we highlighted the complex issues faced by the group in our responses to the National Care review.

We have worked with a range of local policy groups including Glasgow City Voluntary Service (GCVS) on their series of The World reimagined and supported a session on co-production as well as being the keynote at a session with Kevin Stewart Minister for Social Care. We also attended the Maximising Independence Advisory group - the HSCP led reform programme.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

We continued to provide a voice for children, young people and adults with a profound learning and multiple disabilities at a range of national and local groups and networks. These included:

- Cross party groups – the carers, learning disability, Disability, Epilepsy, Changing Places toilets, Social Work
- GIRFEC national group and representing this group at the Scottish Children's Sector Strategic Forum
- Mental Welfare Commission Advisory Group
- Scottish Government Disabled Children and Young People Advisory Group and also Engagement Subgroup
- Scottish Commission for Learning Disabilities Evidence into Practice Board
- Scottish Postural Care Reference Group
- Self-Directed Support Scotland Management Committee
- GEN (Children with Exceptional Needs) network
- Inspiring Scotland/SG Learning Disability Portfolio
- SSEN External Inclusive Panel
- GSK/Kings Fund IMPACT award winners' network and Cascading Leadership Programme
- Scottish Learning Disability Nurse leads group
- Excellence In Care national group
- Scottish Learning Disability Nurse Education Group
- UK Changing Places Toilet Consortium
- Transport Scotland Accessible Travel Advisory group
- NMAHP Digital Leadership Training and Development group
- Scottish Government Digital Health Equality Impact Assessment group
- National Scottish Restraint and Reduction Network
- GG and C The Life I Want Housing Workstream and Health Workstream
- Local area HSCP and Council LD groups

Strategic Objective 4 - Research and evaluation:

We were the Scottish partner for people with PMLD in the 4 nations COVID research project – [Results and what we've learnt so far \(warwick.ac.uk\)](#) and contributed to the Scottish policy brief and film [People with PMLD and the pandemic on Vimeo](#).

We supported families to contribute to the Fraser of Allander research on the cost of unpaid carer <https://fraserofallander.org/research/adults-with-learning-disabilities-in-scotland/> and were a part of a national webinar dissemination.

We supported the 2 webinars on Health Transitions as part of the dissemination of the research project - *Improving Health Transitions for Young Adults with Complex Learning Disabilities* These were attended by over 450 practitioners, family carers and students; we supported a family carer to tell her story through a recorded interview – a very powerful contribution.

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FOR THE YEAR ENDED 31 MARCH 2022

In addition, we were involved in:

- Queens University in Belfast and Glasgow University funded by the Economic and Social Research Council and titled Impact of COVID-19 on carers of loved ones with severe disabilities
- the action group from SLDO mortality studies.
- BeatIt – Glasgow University - research project supporting the mental health of people with PMLD currently through virtual interventions.
- COVID-19 pandemic and disabled people study - health, well-being and social inclusion, University of Glasgow & London School of Hygiene & Tropical Medicine (LSHTM)
- Supporting SLDO Research projects including Improving access to cancer screening among people with ID; Early mortality in children and young people with ID – supporting evidence regarding preventable death – postural care stories and roundtable discussion.

Both Maureen Phillip and I completed chapters in *Storytelling, Special Needs and Disabilities: Practical Approaches for Children and Adults* - Edited by Nicola Grove

Cat Jamieson presented at the Alliance Digi-fest - Human Rights Principle for Digital Health and Social Care – People at the Centre of Digital Care.

Strategic Objective 5 - Developing and supporting innovative practice:

Our multisensory storytelling (MSST) approach has been grown extensively by Maureen Phillip and now supported by Heather Molloy in Dumfries and Galloway with her group of PAMIS volunteer storytellers The Arts End of Somewhere that supports local communities to develop inclusive venues and activities for people with PMLD. There was a fantastic book launch for their first book to be published – *The Kippford Mermaid - PAMIS & The Arts End of Somewhere Announces the Release of The Kippford Mermaid (dqwgo.com)*. PAMIS and the Arts End of Somewhere won the Amateo Award which came with a 1000-euro prize. There were 59 nominations in total and the jury commented on the 'extraordinary and empowering' nature of the programme. The Arts End of Somewhere have also been accepted as registered members of the Scottish Book Trust's Live Literature database for Authors and Illustrators. This means that schools and other organisations are now able to apply for funds to pay us to deliver MSST. They also presented *Alice In Wonderland* to a sellout but socially distanced audience highlighting the innovative and creative approaches to inclusion.

Maureen has developed themed resources, and together she and Heather have expanded the reach into national mainstream events particularly festivals. Highlights this year included our ongoing relationship with the Edinburgh Book Festival, and families in Angus were part of the Art for Wellbeing project and took part with PAMIS staff in 3 events at the festival. The theme was diversity, and the art group highlighted the diversity of multisensory storytelling by telling their stories – *I Can* - through their art. The authors and illustrator of the book *You Can* were really impressed. Alexandria Strick commented "I'm speechless! They are absolutely stunning I'm so proud they were inspired by our book and feel very excited about the way we might encourage the festival audience to create their own posters, statements or manifestos". Steve Anthony in response to the work of the group also commented "Wow, wow, wow. I am mightily impressed by the level of creativity, not to mention skill! It's all so wonderful to see. ... it would be lovely to be able to share these at other events in the future too.....loved that you've called it 'I CAN'. Very empowering"

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The successful panel interview from the event was also covered in the Bookseller magazine

[Centre people with learning disabilities in your planning, publishers and festivals urged](#)
[The Bookseller](#)

We were successful with a Creative Scotland funding application which was a first for us. We also launched the new pages on our website to support this area of our work - PAMIS Creative Arts.

EPAtS (Early Positive Approaches to Support) We have 2 family carers trained to take this course forward with 2 members of PAMIS staff. This will enable us to provide support at an earlier stage and will also link with our commitment to the Scottish postural care strategy.

Families/ employment – we have several families who are keen to seek routes into employment. This has been a project we have been considering for some time and has been supported by our learning and development/training particularly in postural care. We were successful in an application to the Northwood Trust and this project will start early in the new financial year. It enables us to employ a family carer to lead on the work moving closer to our ambition of valuing and respecting the skills of the unpaid carer workforce as well as moving them into the employment market.

PAMIS digital passport is a simple, easy to use, flick-through e-book that can be created and displayed on tablet devices, computers and phones. Each PAMIS passport contains information about one person and uses video, photography, sound and text to help that person express their needs. The passport, uniquely, is owned by the individual and is shared with those they choose to share it with. The initiation and development of the passport might come from family carers, paid carers, practitioners, and individuals themselves. The development process has often been used as a way of building a truly person led approach with people who need extra support. The passports are freely available to anyone who needs them. Cat Jamieson Digital and Health lead continues to develop this resource and has been exploring this use as a voice to influence policy and practice. This is now embedded in postural care programme and Allied Health Professions are now championing the use as a means to enable person centred interventions to be embedded in video and photographs to ensure more effective transference of knowledge and skills. Cat has been providing a range of digital courses for families through Connecting Scotland funding and has adapted her training to ensure that there is additional time for families to feel comfortable with their digital skills as well as a time for general support for their wellbeing. As an additional resource to support the further roll out of the digital passports and because it has been virtual, we have been enabled to reach out across Scotland. Students on placement have also benefited from input from Cat which prepares the next generation for this life enhancing tool. We have supported a Welsh learning disability nurse to develop a digital passport for a family in transition through our social works students and online resources.

Strategic Objective 6 – Governance and sustainability of PAMIS

We are indebted to the exceptional work from our finance and development team. Fiona Harper Finance, development and business Director has now taken over financial management completely and Kate Muir our oldest serving member of staff has been allowed to retire! The hand over period and support from Kate was invaluable and she will be missed after 29 years of dedicated service.

We have developed a cautious model to our finances due to the uncertainty of future funding and the prospect impact of the pandemic on the economy. We are also aware that there have been savings made by home working and limited travel but that these will start to rise again in the future. She has introduced a new finance system - Quick Books, with support from our accountant. This was a big project to take on but has proven advantageous and in the longer-term cost effective and essential for the intricate reporting required. Over and beyond this Fiona also managed our IT migration from the Dundee University IT service to our new provider. This was a very lengthy process which was problematic, and we are grateful for the patience and professionalism of our new provider.

The COVID funding provided by the Scottish Government has supported us to maintain and indeed increase our service in times of dire need. We continue to apply to a range of funding sources and are also involved in tendering for local authority/local area family support services. This year saw our long-standing family support service in Glasgow and Clyde come to the end of contract and we had to retender. It is a challenging process for a small organization with no resource for fund-raising personnel. We were successful and hopeful that after the first year this will move into another 4-year contract. These longer-term agreements are more sustainable and provides security for staff.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our training has been supported through Scottish Government funding but as we move forward, we are looking to once again utilise this as a part of our sustainability plan.

The PAMIS breaks have been subsidised by funding applications and fundraising but this year there was a high uptake in bookings as families utilised this accessible accommodation. The Pamiloo was also in demand and covered its running costs with rental and internal transfers as it is integral to our back to community activities.

Fund raising is currently difficult but there have been a number of donations which have supported the PAMIS programme of activities. Our online PAMIS Christmas cards raised funds, and we were also grateful to our Kilt walkers and to the Hunter Foundation for the generous top up on money raised.

Our Board of dedicated volunteers with a wealth of backgrounds continues to contribute virtually to both Board meetings and the finance subgroup. Their expertise and insights support the whole team and enable a diverse approach to our governance, staff development and welfare and commitment to our cause. We were delighted to welcome a new Board member in the summer – Susan Weir a family carer who brings a wealth of experience of caring for a young person with PMLD as well as an avid researcher on all areas of PMLD.

Both the Board and the PAMIS team spent time this year ensuring the PAMIS 10-year strategy is still current. Sadly, as suspected the issues that people face remain and so the objectives are current, but we will be reflecting on our performance indicators in the subsequent years. The objectives for family support were shifted in light of the pandemic which as already highlighted are still impacting on our community.

Strategic Objective 7 – Valuing staff and volunteers

Our volunteer strategy is complete with a vision of ensuring that all volunteers are well supported, inducted and feel valued in their role. We have been working on making this a reality without a specific budget which has been challenging. However, the pastoral role that Lesley offers has resulted in the recruitment and retention of a diverse range of volunteers. There was a gap in opportunity during the long COVID months of lockdown but gradually we have seen return to supporting the Pamiloo and the TRNSMT presence was an excellent way to attract new people. Lesley continues to support the creative volunteers who support our online programme of activities which have been so successful over the last couple of years.

We have endeavoured to ensure that all staff feel supported in their often difficult and complex roles. We conducted a staff survey to ascertain key areas for support. Utilising this and the Fair Scotland self-evaluation we have identified key areas to improve the wellbeing of our dedicated workforce. Support and supervision are embedded within the teams, and we continue to have an optional daily teams meet to keep in touch with staff all of whom continue to be home working. Some of these daily meetings are for specific guests and business but we continue to also ensure there is time for staff to meet informally.

The employment of an HR consultant has been transformational and enabled us to further develop the staff handbook, instigate a review of our structure and pay, support the development of new policies and a review process for all policies, and to build a robust recruitment process.

Staff have continued to develop their own skills in a range of areas – counselling, leadership, storytelling, volunteer management. Andrew Smart passed his counselling diploma with distinction. Cat Jamieson has had Scottish Government funding to attend the Imperial College London Digital Health Leadership PGDip, we have supported her time out for this. Cat has also graduated as a Queens Nurse, another prestigious and welcomed award enhancing her role within PAMIS.

Another difficult year but PAMIS have continued to provide high quality, effective and much needed service. We have successfully amplified the voice of children, young people and adults with PMLD and their families. We are as ever grateful to many: - the range of funders who have made our work possible this year; our wonderful volunteers without whom we would be unable to deliver the varied programme of activities and projects and within this the next generation of health and social care practitioners - the students on practice placements with us ; the amazing compassionate and committed staff team who continue to provide family support and creative inclusive programmes and always going that extra mile either service facing or behind the scenes running the organisation; and finally to this inspiring group of people themselves and their families. Profound meaning deep, wise and expert; we have once again been touched by their ability to teach us – even virtually and enable us to provide insights for others in our communities so that no one gets left behind, everyone has the opportunity to be included.

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GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The charity generated a surplus for the year of £99,281 (2021 - £204,935) and this has been taken to reserves. Income levels decreased slightly on the previous year to £897,488 (2021; £937,740). Expenditure increased reflecting the activity level within the charity over the year.

Unrestricted funds at 31st March 2022 amounted to £330,740. This level of general reserves allows charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations. Of these funds, the Governors have designated £35,500 towards known projects to be undertaken in the coming year. Restricted funds were £396,225 at 31st March 2022, and a detailed summary of these can be seen in note 20 to the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Governors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This year has seen an increase in the level of unrestricted funds held by the charity . The Governors have reviewed the accounts and also the budgets for this coming year and consider that the going concern basis for accounts preparation is applicable, but acknowledge that the financial impact from COVID 19 and consequential strains on government finances, inflation and the cost of living crisis will all have an impact upon charity funds going forward. As always they will continue to monitor actual results over the coming months to ensure budgets are kept to and to address any problems quickly as they arise.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

The CEO and Finance, Business and Development Director discuss risks and mitigation on an ongoing basis and the organisation has a policy of ensuring that all staff, volunteers and families are involved in risk management all be it different types.

Risks within the register fall into four main categories: Governance, Operational, External and Financial. The key risks and controls are reviewed by the Finance Committee and by the senior management team on an ongoing basis and reported to the Board on a quarterly basis. Actions are identified to respond to risks to ensure that all major risks have been identified and systems or procedures put in place in respect of these. The Chief Executive and Senior Management Team review all of the risks, both emerging and retiring, between each Board Meeting. In addition, the CEO meets regularly with the Chair of Board for support and supervision part of which is about minimising and mitigating for any financial, reputational and governance risk. Our policies and procedures that protect our organisation are also reviewed and developed on a regular basis and the employment of our HR consultant is providing further assurance in this area. We also benchmark our policies with other organisations and share best practice between us.

The Board are satisfied that appropriate controls are in place in relation to the risks identified in the risk register. The current five key risks remain similar to previous years and are highlighted below along with the mitigation action required. We have a table of risks but work with the top 5 as a means of ensuring we are constantly working to minimise impact. We have found the narrative approach to the why and how is beneficial to understanding and owning the risks.

Top five risks are:

- **Financial viability:** As we leave this financial year, we are already sensing the cautious approach from previous funders and grant makers in relation to longer-term funding. The recovery from the pandemic, Brexit and now the unrest in the Ukraine are having impact on investments and may well reduce the sources of funding we can apply for. Our reliance on Scottish government and local government service level agreements is also a risk given the decreasing financial envelopes in this economic downturn.

Mitigation: - Apply a broader funding pipeline for projects; seek to match funding; ensure the families and people with PMLD as beneficiaries are seen clearly within the funding applications; retain a higher profile on social media and within the media regarding our work and the community we support.

Good financial management and forecasting enables us to keep on top of this as well as ensuring that budgets are realistic and capture all the costs. Contracts for staff are based on funding coming in for the projects and we ensure we have reserves in case of redundancies.

We continue to keep a high profile within the Scottish Government context not only with the learning disability team but also across a range of other directorates – children and young people, Transport Scotland, national care service, care homes, Disabled children and young people, GIRFEC national team, local government and housing. We provide feedback to consultations both locally and nationally, sit on a range of advisory groups, support families to be seen and heard within this arena – again locally and nationally.

We attend a range of cross-party groups and also ensure that we have evidenced the impact of the Scottish Government funding. Our input into the learning disability and autism transformational plan and into the learning disability portfolio group provides an opportunity to highlight our unique contributions specifically focussed on children, young people and adults with PMLD and their family carers. Our reporting is through Inspiring Scotland to the learning disability team. Our use of social media and when appropriate engagement with the media ensures our activity and impact is seen in a broader arena.

Locally we develop relationships across sectors and provide reports to our funders. We are looking in the future to share a shortened quarterly impact report on social media to raise our profile with local councillors and MSPs.

We are on the national tender and procurement alert for possible future service provision.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- **Aging and retention of highly specialised workforce** - PAMIS has developed a highly specialised workforce in terms of family support, expertise in interventions, knowledge of the group of people and specific resources. Our ability to train others is hugely reliant on the workforce we currently have who are experts in the field. There are several members of the team who may consider retirement in the coming year, and this will be a loss to the team. We have had staff on carers leave and sickness which emphasizes the fragility of the team.

Mitigation: We are consciously succession planning, and we also believe our investment in undergraduate practice placements will feed us a future workforce. We are ensuring the posts that may be advertised are securely funded. Our new HR consultant is supporting attractive recruitment packages and supporting a review of our current structure and evaluation of job descriptions and roles. The job evaluations will also support a competitive salary scale to retain our skilled workforce. We are actively supporting family carers to return to work in one of our projects and this along with our model of supporting the role of family carers as educators/trainers will provide an alternative workforce. Support and supervision and building on the staff survey and Fair Work Scotland self audit supports best practice in staff welfare and retention.

- **Adverse publicity and complaints** – Our work can be delivered in highly charged environments and the counselling we provide is sometimes with individuals who are in emotionally challenging positions. We have not received any complaints about our service or our staff but are aware of the risks. In addition we are supporting families to make complaints about other services, and this may cause friction. We provide information and interviews to the press and media. We challenge policy makers and local governments and raise areas of concern from topics raised by the families – all of which can cause conflict and possibilities of adverse reactions.

Mitigation: We provide support and supervision to staff to raise concerns about relationships with others and how to manage conflict. We regularly review our policies and procedures and in particular ensure our safeguarding and complaints policies are fit for purpose, reflect current guidance. We have asked for external scrutiny on these 2 policies and have adapted following feedback. Any media response are vetted by the senior team and the CEO accessed support and training from the Kings Fund and GSK IMPACT leadership network as well as other senior colleagues in different organisations. We have a policy for social media and utilize team meetings to discuss any contentious areas. Ensuring staff are aware of the issues during induction, team meetings and ongoing development is key.

Budgetary control and financial planning: We have a small team who supports our financial management so absence due to sickness or loss of staff remains a key risk. The number of funders and projects are extensive and the risk of the Board not having a full grasp of the financial plan is one that requires to be managed.

Mitigation: - We have a new financial system, Quick Books, which has made the management of our accounts far more effective and less resource intensive. The support from our accountant with this package also provides some assurance re continuity should we have staff sickness/loss of staff. We are working through job evaluations to ensure that we retain staff and also to ascertain if the team needs to be bigger. In terms of Quick Books for financial management the ability to scrutinize the individual projects and budget lines provides in depth management and supports more involvement from the leads of each project. The quarterly reports for the finance subcommittee and the Board contains in-depth narrative so there is a greater understanding of the financial picture supporting robust decision making. Finance reports are circulated in advance of each Board meeting and scrutinised by the Finance Committee which then reports to the Board. A scheme of delegation between the Board and the Senior Management Team is in place and reviewed annually by the Board. The Board has a policy in place concerning declarations of Governors interests and the subsequent management of any conflicts, perceived or actual. The Board has a policy in place concerning the maintenance of reserves.

- **Information technology security and failure:** All staff continue to work remotely so IT failure and security remain a high risk for business continuity. GDPR compliance remains a risk.

Mitigation: We migrated to a new IT provider Bright Sky who were chosen with an assurance of IT security and reliability in providing technical support to staff should there be any failure in their access. Staff were provided with new hardware and all systems are password protected. Our storage is all cloud based, which enables secure access from anywhere. We are applying for extra funding to support the training of staff in IT tools such as Teams, which will ensure greater efficiency in our access and use of the new system as well as updates regarding security. We have a GDPR policy and system for reporting and investigating any breaches.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity was incorporated as a company limited by guarantee and not having a share capital on 21 May 1992, and registered as a charity on 15 June 1992. It is governed by its Memorandum and Articles of Association.

The charity's work is predominately in Scotland, however with a registered office in England, it is required to be registered with the charity regulators in both Scotland (OSCR) and England & Wales (Charities Commission).

The Governors, who are also the directors for the purpose of company law, and who served during the year were:

Pat Graham

Peter Glover

Jennifer Whinnett

Rachael Delaney

Marion McArdle

(Resigned 23 September 2021)

Anthony Green

Zebunisa Ahmed

Susan Weir

(Appointed 23 September 2021)

The Board of Governors is responsible for the governance and strategic direction of the charity. It also has responsibility for the safeguarding of staff, volunteers and beneficiaries of the organisation. The Board of Governors consists of between 6 and 10 Governors who elect a Chair and Vice Chair from amongst their number. More recently the Board have agreed that half of the members should be family carers, and these are recruited through contacts within the PAMIS service. The remainder of the Board is made up of a range of expertise from health, social care, education, legal and financial backgrounds and expertise. These are sourced through a range of routes and recently we have been approached with people interested in joining the Board. There is a recruitment process including job descriptions, person specification, interview with the Chair and CEO, and agreement with the whole Board re suitability. There is an induction process, and we are now working with HR regarding an update to the Board handbook. No Governor has a financial interest in the organisation, a conflict of interest form is completed annually and at each Board meeting conflicts with the agenda are declared. The Governors meet as a Board at least four times a year.

Board Sub-Committees

The Finance Committee is convened by a suitably experienced Governor. The Committee has delegated authority from the Board in relation to certain financial and staffing matters and make recommendations to the Board as appropriate. The Committee meets on a quarterly basis prior to Board meetings and exceptionally as required.

The Chief Executive reports to each meeting of the Board of Governors. In addition, the Board of Governors:

- Considers strategy, governance and safeguarding issues on an ongoing basis including recommendations from the Chief Executive and Senior Management Team as appropriate
- Considers financial performance on a quarterly basis including recommendations from the Finance Committee, Chief Executive and the Business and Development director as appropriate

Chief Executive

The Chief Executive, with the support of the Senior Management Team, is responsible for the day-to-day management of the organisation's affairs and for implementing the policies agreed by the Board of Governors.

Auditor

A resolution proposing that Bird Simpson & Co. be reappointed as auditors of the company will be put to the governors.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The Governors' report was approved by the Board of Governors.



Pat Graham
Governor



Rachael Delaney
Governor

13 December 2022

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF GOVERNORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Governors, who are also the directors of The Profound and Multiple Impairment Service for the purpose of company law, are responsible for preparing the Governors' 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 Governors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Governors 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 (as amended). 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.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Opinion

We have audited the financial statements of The Profound and Multiple Impairment Service (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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 Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Governors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Governors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Governors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Governors' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Governors

As explained more fully in the statement of Governors' responsibilities, the Governors, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Governors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- we identified the laws and regulations applicable to the charity through discussion with Governors and management and for an incorporated charity within the care service we deem these to be standard company laws and charity regulations which have a direct impact upon the financial statements (Companies Act 2006, Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, and the Charities SORP). In addition to this laws and regulations having an impact upon the operations of the charity are deemed to be those relating to employment law and health and safety regulations, in particular in regard to service users;
- the engagement partner ensured that the engagement team were aware of this and collectively had appropriate competence, capabilities and skills to recognize non-compliance with applicable laws and regulations over the course of their audit work;

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud & errors might occur, by;

- making enquiries of management as to where they considered there was a susceptibility to fraud, and their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and other errors and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- performed a full comparison of the annual results to identify any unusual or unexpected amounts;
- tested journal entries to identify any unusual transactions;
- reviewed and assessed the disclosure of related party transactions and the confirmations of the Governors in relation to this;
- considered whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions where found.

To address the presumed risk of revenue recognition we;

- Performed income testing from the earliest point of the recording cycle, over the range of income strands, including the grant register and minutes of governors meetings;
- We tested the allocation of income by reference to the underlying documentation and included cutoff tests to ensure allocation to the correct period;
- Where necessary we considered any estimates used in relation to income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- reviewing financial statement disclosures and agreement to underlying supporting documentation
- discussion with management over any actual or potential litigation or claims against the charity;
- reviewing minutes of Governors' meetings, correspondence with relevant regulators and legal advisors where any potential non-compliance exists; and
- discussions with management detailing high level review of the activities of the year, and investigation of any matters that would impact upon the financial statements.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion or misrepresentation.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Alison Wilson
for Bird Simpson & Co*

Alison Wilson (Senior Statutory Auditor)
for and on behalf of Bird Simpson & Co.

14 December 2022

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Voluntary income	2	231,273	-	11,517	242,790	262,470
Charitable activities	3	51,317	-	601,793	653,110	675,049
Other trading activities	4	729	-	791	1,520	21
Investments	5	68	-	-	68	200
Total income		283,387	-	614,101	897,488	937,740
Expenditure on:						
Raising funds	6	80,365	-	-	80,365	75,287
Charitable activities	7	140,050	-	577,792	717,842	657,518
Total resources expended		220,415	-	577,792	798,207	732,805
Net incoming resources before transfers		62,972	-	36,309	99,281	204,935
Gross transfers between funds	13	54,975	(8,010)	(46,965)	-	-
Net income/(expenditure) for the year/ Net movement in funds		117,947	(8,010)	(10,656)	99,281	204,935
Fund balances at 1 April 2021		177,293	43,510	406,881	627,684	422,749
Fund balances at 31 March 2022		295,240	35,500	396,225	726,965	627,684

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2021 £	2021 £	2021 £	2021 £
<u>Income from:</u>					
Voluntary income	2	241,635	-	20,835	262,470
Charitable activities	3	41,202	-	633,847	675,049
Other trading activities	4	21	-	-	21
Investments	5	200	-	-	200
Total income		<u>283,058</u>	<u>-</u>	<u>654,682</u>	<u>937,740</u>
<u>Expenditure on:</u>					
Raising funds	6	<u>75,287</u>	<u>-</u>	<u>-</u>	<u>75,287</u>
Charitable activities	7	<u>177,094</u>	<u>-</u>	<u>480,424</u>	<u>657,518</u>
Total resources expended		<u>252,381</u>	<u>-</u>	<u>480,424</u>	<u>732,805</u>
Net incoming resources before transfers		30,677	-	174,258	204,935
Gross transfers between funds	13	<u>21,695</u>	<u>43,510</u>	<u>(65,205)</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		52,372	43,510	109,053	204,935
Fund balances at 1 April 2020		<u>124,921</u>	<u>-</u>	<u>297,828</u>	<u>422,749</u>
Fund balances at 31 March 2021		<u><u>177,293</u></u>	<u><u>43,510</u></u>	<u><u>406,881</u></u>	<u><u>627,684</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	14		31,117		27,581
Current assets					
Stocks	15	3,300		4,680	
Debtors	16	81,917		25,020	
Cash at bank and in hand		703,957		618,273	
		<u>789,174</u>		<u>647,973</u>	
Creditors: amounts falling due within one year	17	<u>(93,326)</u>		<u>(47,870)</u>	
Net current assets			695,848		600,103
Total assets less current liabilities			<u>726,965</u>		<u>627,684</u>
Income funds					
Restricted funds	20		396,225		406,881
<u>Unrestricted funds</u>					
Designated funds	21	35,500		43,510	
General unrestricted funds		<u>295,240</u>		<u>177,293</u>	
			<u>330,740</u>		<u>220,803</u>
			<u>726,965</u>		<u>627,684</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Governors on 13 December 2022



Pat Graham
Trustee



Rachael Delaney
Trustee

Company registration number 2717020

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	24		99,524		236,672
Investing activities					
Purchase of tangible fixed assets		(13,908)		-	
Investment income received		68		200	
		<u> </u>		<u> </u>	
Net cash (used in)/generated from investing activities			(13,840)		200
Net cash used in financing activities			<u> </u>		<u> </u>
			-		-
Net increase in cash and cash equivalents			85,684		236,872
Cash and cash equivalents at beginning of year			618,273		381,401
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>703,957</u>		<u>618,273</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Profound and Multiple Impairment Service is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 The Oaks, Heathfield, TN21 8YA, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Governors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Governors in furtherance of their charitable objectives.

Restricted Funds are subject to specific conditions which are declared by the donor. Governors' must spend these funds in accordance with the instructions but still within the objectives of the charity.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, and is reported as part of the expenditure to which it relates.

Costs of generating funds are costs associated with attracting voluntary income.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA 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. Staff costs which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities. Currently, the salaries of the Director, Finance Officer and Secretary have been apportioned across the activities in accordance with an estimate of their time spent on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Caravan & Pamiloo	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

PAMIS is accepted as a charity by the Board of the Inland Revenue and consequently relief is given under S.505 T.A. 1988 to exempt it from the Payment of Corporation Tax.

1.13 Constitution

The Profound and Multiple Impairment Service (PAMIS) is a company limited by guarantee subject to the provisions of the Companies Act 2006. The directors are known as governors. It is also a charity registered with the Charity Commission in England, and also with effect from 27th August 2007 registered with the Office of the Scottish Charity Regulator.

2 Voluntary income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	3,298	5,972	9,270	7,085	5,594	12,679
Government and other grants	227,975	5,545	233,520	232,590	15,241	247,831
Sponsorship	-	-	-	1,960	-	1,960
	<u>231,273</u>	<u>11,517</u>	<u>242,790</u>	<u>241,635</u>	<u>20,835</u>	<u>262,470</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Provision of services & activities 2022 £	Provision of services & activities 2021 £
Sales within charitable activities	115,555	30,244
Services provided under contract	262,914	350,953
Performance related grants	274,641	293,852
	<u>653,110</u>	<u>675,049</u>
Analysis by fund		
Unrestricted funds	51,317	41,202
Restricted funds	601,793	633,847
	<u>653,110</u>	<u>675,049</u>

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Product sales	<u>729</u>	<u>791</u>	<u>1,520</u>	<u>21</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>68</u>	<u>200</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Costs of generating voluntary income</u>		
IT services & support	7,658	326
Office & Advertising	2,674	1,314
Staff costs	67,666	70,891
	<u>77,998</u>	<u>72,531</u>
<u>Trading costs</u>		
Dew purchases	-	336
Support costs	2,367	2,420
	<u>2,367</u>	<u>2,756</u>
	<u>80,365</u>	<u>75,287</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Services and activities 2022 £	Services and activities 2021 £
Staff costs	455,792	465,442
Depreciation and impairment	10,372	9,194
Staff travel costs	4,978	2,451
Staff training and conferences	5,120	-
Rent, rates & office equipment	15,837	13,534
Subscriptions	2,022	1,987
Computer costs	4,776	1,133
Post, stationery & advertising	4,435	4,341
Sundries & other costs	76	201
Volunteer expenses	847	678
Hire of venues	3,440	750
Catering costs	914	229
Tutor fees & travel costs	64,390	37,447
Workshop materials	6,973	5,420
Pamiloo running costs	3,092	2,273
Caravan costs	5,816	5,351
Coach house costs	21,355	32,145
Project activity costs	18,986	2,842
Consultancy fees	12,349	5,045
	<u>641,570</u>	<u>590,463</u>
Grant funding of activities (see note 8)	-	700
Share of governance costs (see note 9)	76,272	66,355
	<u>717,842</u>	<u>657,518</u>
Analysis by fund		
Unrestricted funds	140,050	177,094
Restricted funds	577,792	480,424
	<u>717,842</u>	<u>657,518</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Grants payable

	Services and activities 2021 £
Grants to institutions:	
Grants to individuals	700
	<u>700</u>

9 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	67,695	-	67,695	57,135	57,135
Audit services	-	4,320	4,320	-	4,500
Accountancy & payroll	6,624	6,624	6,624	7,140	7,140
	<u>74,319</u>	<u>4,320</u>	<u>78,639</u>	<u>64,275</u>	<u>68,775</u>
Analysed between					
Trading	2,367	-	2,367	2,420	2,420
Charitable activities	71,952	4,320	76,272	61,855	66,355
	<u>74,319</u>	<u>4,320</u>	<u>78,639</u>	<u>64,275</u>	<u>68,775</u>

10 Auditor's remuneration

Fees payable to the charity's auditor	2022 £	2021 £
Audit of the charity's annual accounts	<u>4,320</u>	<u>4,500</u>
Non-audit services		
All other non-audit services	<u>6,624</u>	<u>7,140</u>

The audit fees payable to Bird Simpson & Co for the 2022 accounts amounts to £ 3,600 plus VAT (2022; £3,500 plus VAT). In addition to this the charity paid Bird Simpson & Co £5,520 plus VAT (2021; £5,950 plus VAT) for additional accountancy assistance, IT support and payroll services.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Governors

There were no travel expenses reimbursed to governors, during the year (2021 Nil).

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Raising funds	2	2
Support & Governance	2	2
Charitable activities	15	14
	<hr/>	<hr/>
Total	19	18
	<hr/> <hr/>	<hr/> <hr/>

	2022 £	2021 £
Employment costs		
Wages and salaries	533,163	533,672
Social security costs	51,349	50,688
Other pension costs	18,805	19,108
	<hr/>	<hr/>
	603,317	603,468
	<hr/> <hr/>	<hr/> <hr/>

The staff numbers above represent proportionate allocation of staff members time. The number of staff allocated to Raising Funds and Support & Governance represents the proportionate time of five members of staff.

There were no employees whose annual remuneration was more than £60,000.

13 Transfers

Included in transfers between unrestricted and restricted funds is a management charge of £45,691. This has been charged to a variety of projects over the year.

There was also a transfer of £10,000 from the Legacy Fund to PAMIS Breaks to cover some of the coach house running costs and staff costs.

Projects that have come to completion by the end of the year were; the Heritage Lottery - inclusive culture; Inspiring Scotland Aberfeldy; Perth and Kinross Lockdown fund and Supporting Inclusive Festivals. The final balances in these projects have been transferred to unrestricted funds, total deficit of £716.

The balance remaining in the South Lanarkshire Carers fund of £1,911 has been transferred to Family Services South Lanarkshire.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Tangible fixed assets

	Caravan & Pamiloo	Computers	Total
	£	£	£
Cost			
At 1 April 2021	74,959	-	74,959
Additions	-	13,908	13,908
At 31 March 2022	74,959	13,908	88,867
Depreciation and impairment			
At 1 April 2021	47,378	-	47,378
Depreciation charged in the year	6,895	3,477	10,372
At 31 March 2022	54,273	3,477	57,750
Carrying amount			
At 31 March 2022	20,686	10,431	31,117
At 31 March 2021	27,581	-	27,581

15 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	3,300	4,680

16 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	7,338	193
Prepayments and accrued income	74,579	24,827
	81,917	25,020

17 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Deferred income	18	54,262	11,000
Accruals		39,064	36,870
		93,326	47,870

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Deferred income

	2022 £	2021 £
Other deferred income	54,262	11,000

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	54,262	11,000
Movements in the year:		
Deferred income at 1 April 2021	11,000	3,919
Released from previous periods	(11,000)	(3,919)
Resources deferred in the year	54,262	11,000
Deferred income at 31 March 2022	54,262	11,000

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. PAMIS also contributes separately into the Directors pension scheme with Standard Life. This is a defined contribution scheme.

Employer contributions for the year ended 31st March 2022 were £18,805 (2021 - £18,654).

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020		Movement in funds				Movement in funds				Balance at 31 March 2022		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	£	£	£	£
Supporting Carers, People with PMLD & Communities	84,569		422,353	(301,126)	(39,260)	166,536	488,274	(400,534)	(39,849)		214,427		
Education & Development	47,616		86,959	(65,651)	(1,403)	67,521	26,075	(39,966)	(1,167)		52,463		
Influencing Policy & Practice	40,771		28,525	(29,213)	-	40,083	30,902	(44,517)	8,010		34,478		
Developing & Supporting Innovative Practice	23,897		116,845	(84,434)	(7,542)	48,766	65,011	(92,775)	(3,959)		17,043		
Governance and Sustainability	100,975		-	-	(17,000)	83,975	3,839	-	(10,000)		77,814		
	<u>297,828</u>		<u>654,682</u>	<u>(480,424)</u>	<u>(65,205)</u>	<u>406,881</u>	<u>614,101</u>	<u>(577,792)</u>	<u>(46,965)</u>		<u>396,225</u>		

The charity has many restricted funds and they have been grouped together above in alignment to our strategic objectives. More information on the underlying activities within each objective is supplied within the content of the governor's report.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at	Transfers	Balance at
	£	1 April 2021	£	31 March
		£		2022
				£
IT upgrade	7,986	7,986	-	7,986
Consultancy Services	35,524	35,524	(8,010)	27,514
	<u>43,510</u>	<u>43,510</u>	<u>(8,010)</u>	<u>35,500</u>

The above funds have been designated for the purpose of two projects to be carried out over the next 12-18 months. This first is the upgrade to IT equipment and training which is ongoing and this level of funds will still be required to complete the project. The second designated fund is wide ranging and covers consultancy work that will be needed to support ongoing projects and support services.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented

by:

Tangible assets

Current assets/(liabilities)

	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
	20,028		-		11,089		31,117		12,796		-		14,785		27,581	
	275,212		35,500		385,136		695,848		164,497		43,510		392,096		600,103	
	295,240		35,500		396,225		726,965		177,293		43,510		406,881		627,684	

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	64,124	57,862

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Payment for services delivered by 2 trustees £1,550, and a reimbursement of expenses of £60.95.

The services were acquired under the normal procedures of the charity for this type of work.

24 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	99,281	204,935
Adjustments for:		
Investment income recognised in statement of financial activities	(68)	(200)
Depreciation and impairment of tangible fixed assets	10,372	9,194
Movements in working capital:		
Decrease in stocks	1,380	-
(Increase)/decrease in debtors	(56,897)	19,921
Increase/(decrease) in creditors	2,194	(4,259)
Increase in deferred income	43,262	7,081
Cash generated from operations	99,524	236,672

25 Analysis of changes in net funds

The charity had no debt during the year.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
PAMIS
APPENDIX TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

	Balance 31.03.21 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31.03.22 £	
Supporting carers, people with PMLD & Communities:						
Family Support Service Fife	14,826	55,341	(47,427)	(4,498)	18,242	FSF
Family Support Service Glasgow	27,785	62,630	(52,555)	(4,759)	33,101	FSG
Family Support Service Grampian	2,301	20,000	(20,660)	(1,400)	241	FSA
Family Support Service South Lanarkshire	12,625	74,432	(69,288)	(3,018)	14,751	FSL
Family Support Service Tayside	10,087	47,064	(40,932)	(3,607)	12,612	FST
Leisure Project, Glasgow	2,194	780	(2,240)	-	734	LEG
Leisure Project, Fife	6,699	41,649	(31,996)	-	16,352	LEF
Digital Transitions Glasgow	41,523	47,972	(28,937)	(8,873)	51,685	DTR
Community Inclusive Living	13,853	-	(8,183)	0	5,670	CIL
SLC Health and Wellbeing Project	1,911	-	-	(1,911)	-	SLC
Counselling Project	19,876	22,000	(21,909)	(1,760)	18,207	COU
Counselling Project - Fife	-	-	-	-	-	COU FIF
Counselling Project - Glasgow	-	9,909	-	-	9,909	COU GLA
Counselling Project - North Lanarkshire	-	-	-	-	-	COU NL
Connect Club Aberfeldy	10,082	-	(3,708)	(2,638)	3,736	CCA
Inspiring Scotland Creative Comms	(1,904)	10,460	(8,266)	(290)	-	ISA
Perth & Kinross Lockdown Support	4,678	-	(4,691)	13	-	PKL
Health & social care alliance	-	28,372	(19,984)	(3,040)	5,348	ALL
ANG	-	19,500	(8,160)	(1,084)	10,256	ANG
BDF	-	3,000	(1,732)	-	1,268	BDF
IFF	-	25,656	(18,256)	(1,900)	5,500	IFF
EYP	-	19,509	(11,610)	(1,084)	6,815	EYP
	<u>166,536</u>	<u>488,274</u>	<u>(400,534)</u>	<u>(39,849)</u>	<u>214,427</u>	
Education & development:						
Training	22,427	4,522	(6,107)	-	20,842	TRN
Alliance Postural Care Project	24,386	9,968	(17,683)	(738)	15,933	POS
Digital Passports	20,708	11,585	(16,176)	(429)	15,688	DIG
	<u>67,521</u>	<u>26,075</u>	<u>(39,966)</u>	<u>(1,167)</u>	<u>52,463</u>	
Influencing policy & practice:						
Changing Places Campaign	40,083	30,902	(44,517)	8,010	34,478	CPC
Developing & supporting innovative practice:						
Remembrance Garden	2,711	-	-	-	2,711	REM
Heritage Lottery Project	4,302	(1,310)	(3,794)	802	-	HLS
Supporting Inclusive Festivals	10,799	-	(10,700)	(99)	-	SIF
Dumfries & Galloway MSS Development Program	4,355	63,630	(54,556)	(4,662)	8,767	DGS
On-Line Activities (DOR)	26,599	2,691	(23,725)	-	5,565	DOR
	<u>48,766</u>	<u>65,011</u>	<u>(92,775)</u>	<u>(3,959)</u>	<u>17,043</u>	
Governance & sustainability:						
Mrs Hay Legacy	83,975	-	-	(10,000)	73,975	LEGACY
Co-op fund	-	3,839	-	-	3,839	COOP
	<u>83,975</u>	<u>3,839</u>	<u>-</u>	<u>(10,000)</u>	<u>77,814</u>	
Totals	<u>406,881</u>	<u>614,101</u>	<u>(577,792)</u>	<u>(46,965)</u>	<u>396,225</u>	

PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

England & Wales - Charity number 1011895

Accounts

Charity Registration No. 1011895 (England and Wales)

Charity Registration No. SC038601 (Scotland)

Company Registration No. 2717020 (Scotland)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Pat Graham Peter Glover Jennifer Whinnett Rachael Delaney Anthony Green (Appointed 28 September 2020) Zebunisa Ahmed (Appointed 27 May 2020) Susan Weir (Appointed 23 September 2021)
Chief Executive Officer	Jenny Miller
Secretary	Fiona Harper
Charity number (England and Wales)	1011895
Charity number (Scotland)	SC038601
Company number	2717020
Principal address	Springfield House 15/16 Springfield DUNDEE DD1 4JE
Registered office	31 The Oaks Heathfield England TN21 8YA
Auditor	Bird Simpson & Co. 144 Nethergate Dundee DD1 4EB
Bankers	The Royal Bank of Scotland Perth Chief Office 12 Dunkeld Road Perth PH1 5RB

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

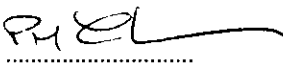
It is true to say that, as for most other charities, the past financial year has been one of the most challenging that PAMIS has ever experienced. Covid-19 rode a coach and horses through the heart of our organisation, our staff and the families that we support. What was so frightening was the speed at which this happened and the unexpected nature of a pandemic that no one could possibly have imagined or indeed have prepared adequately for. There were a number of major challenges for PAMIS; as an organisation, as an employer, and as a supporter of people with PMLD and their families and carers.

Jenny has outlined the organisational and financial challenges cogently and articulately in her CEO Report and how PAMIS has with dedication and determination risen to all of those challenges. I therefore do not consider it necessary to reiterate those here but as the Chair of the Board, I believe that it is essential to comment on how those obstacles were surmounted by a committed staff team and a CEO whose approach is very much to lead from the front. I was privileged to attend many meetings with Jenny and the PAMIS team over that period and to witness at first-hand how the staff pulled together to ensure that they were able to provide the best possible support to PAMIS families. This was despite their own personal challenges resulting from COVID-19.

There were so many hurdles to overcome but one of the most challenging was the change to distance working. PAMIS is an organisation whose raison d'être has always been based on face-to-face communication because of the particular needs of the PMLD community. Distressingly for all concerned, COVID-19 meant that was no longer possible for a group of people who were disproportionately hit by the pandemic and at a time when their need was greatest. As Jenny outlined, PAMIS staff rose to that challenge swiftly, proactively and with imagination and ingenuity. These efforts are immensely appreciated by PMLD families particularly when they felt abandoned by so many other organisations.

Many organisations claim to be person-centred but few will truly epitomise that claim as effectively as PAMIS. They exemplify that approach in everything that they do, whether it is providing one to one family support, meaningful activities, digital support, advocacy, friendship or making sure that the PMLD voice is relentlessly heard at the highest levels of government. They ensure that PAMIS families feel part of a community with the wellbeing of their family truly at its heart.

I am very proud to be the Chair of the Board of Governors of PAMIS and I am sure that I can speak on behalf of my fellow Board members when I say that we are full of gratitude and admiration for every single member of the PAMIS team. This pandemic year has demonstrated that PAMIS has strength, resilience, flexibility, spontaneity and a wonderful team ethic. It makes me feel very optimistic about what can be achieved in future years.



.....
Pat Graham

Chairman

Dated: 09/12/21

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Governors present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

PAMIS – Promoting a more inclusive society – is the only organisation that works solely for people with profound learning and multiple disabilities (PMLD) and their family carers to ensure they have access to healthy, valued and included lives. PAMIS has spent 29 years listening and working with people with PMLD and their family carers. We have built research and practice that supports this group to be included and valued within society. PAMIS is recognised nationally and internationally for the work it undertakes and has led the world in work in relation to areas such as bereavement and loss, emotional well-being, inclusive culture and leisure and as the cofounder of the changing places toilet campaign. PAMIS were 2016 winners of the prestigious GSK and Kings fund IMPACT award recognised for excellence in Innovation, Management, Partnership working, Achievement, Community Focus, and Targeting Need and continue to be members of the GSK/Kings Fund IMPACT award leadership network.

Profound means deep, it means wise, it means expert. People with PMLD and their family carers are some of the best educators that we have teaching us how to care, how to act with compassion, how to communicate, how to work as a team. Only when we bring together the expertise and knowledge of a whole team including the person with PMLD and their family carers do we begin to understand the needs of this marginalised group of people and develop ways to ensure they realise their dreams and potential.

PAMIS developed a 10-year strategy (2018-2028) that takes cognisance of this expertise and recognising that change takes consistency in message over time. The organisation has committed to build on previous work but looks to a future that will ensure that:

Communities are developed and equipped to support people with profound learning and multiple disabilities and their family carers, to lead healthy and included lives doing things they value and choose.

Our strategy and ongoing work support Scottish policy and ensure a human rights approach underpins all that we do. It also ensures that the principles on which PAMIS was founded and continues to operate under are met. These are:

- people with PMLD are valued both as individuals and the contribution they make to the community;
- people with PMLD should receive all the support needed to realise their full potential;
- people with PMLD have a right to a full life shaped by personal choice, abilities and needs and that this underlies all provision and policy affecting their lives;
- the knowledge and experience of family carers is recognised, and their views are fully taken into account in service development.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Our 10-year Strategy (2018-2028) focuses on seven key strands:

- 1. Supporting Family Carers, people with PMLD and Communities:** Family carers will be supported to care for their relative with PMLD especially during times of stress such as transition into new services across the life span. PAMIS will seek to support people with PMLD and their family carers across Scotland to lead healthy, valued and inclusive lives and ensure that this support includes diverse populations from for e.g. ethnic minority groups and gypsy travellers. PAMIS will work with local communities to enable them to value, respect and include people with PMLD and their family carers.
- 2. Education and Development:** PAMIS will support communities to be inclusive through the development and provision of educational resources. Those who provide care will have the skills, knowledge and understanding to enable them to support people with PMLD to lead healthy, valued and included lives. Family carers will coproduce and deliver education to those developing and providing services and community spaces.
- 3. Influencing Policy and Practice:** Family carers will be valued for their expert contributions and empowered to coproduce policy, services and care, for people with PMLD. This will drive policy and practice to enable a culture of inclusion of all and ensure that people with PMLD and their family carers lead healthy, valued and inclusive lives.
- 4. Research and evaluation:** Research and evaluation will drive the best practice and service design to ensure people with PMLD lead healthy, valued and included lives. PAMIS will become established as a key research partner nationally and internationally in the area of people with PMLD and their family carers delivering research and evaluation that makes an impact on practice and on the lives of people with PMLD.
- 5. Developing and supporting innovative practice:** There will be a strong focus on developing practice that considers the aspirations of people with PMLD and an increased emphasis on their lifelong learning. Practice will be developed that supports the voice of the person with PMLD and ensures they are involved in meaningful activity within their communities.
- 6. Governance and sustainability of PAMIS:** PAMIS will ensure best practice is embedded in the governance and development of the organisation. We are committed to supporting a diverse Board of Governors, ensuring our organisation is underpinned with appropriate legislative governance but also steeped in human rights and equalities values. We will continue to develop strategies to support our ongoing viability and consider the opportunities that will support income generation within the organisation.
- 7. Valuing staff and volunteers:** PAMIS will support and develop their workforce and those who volunteer for us. We will ensure that best practice in staff welfare and management is followed including healthy working lives and supporting carers' awards.

We have continued to deliver this through a range of projects and programmes, including: family support services; education and development; research and practice development; inclusive culture and leisure; campaigns; information sharing; an extensive library including the PAMIS multisensory stories; and resources to support technology enabled care. PAMIS also operates PAMIS breaks providing accessible accommodation, a mobile changing place toilet and inclusive activities that the whole family can enjoy.

The Governors have paid due regard to guidance issued by the Charity Commission and OSCR in deciding what activities the charity should undertake. All of these activities have at the core the intention to promote a more inclusive society for children, young people and adults with PMLD and their families.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance CEO report

OVERVIEW

This has been a year quite unlike any other year in the history of PAMIS. The COVID-19 pandemic continues to dominate how we operate and engage and support children, young people and adults with a profound learning and multiple disabilities (PMLD) and their families, a group who have continued to feel forgotten, abandoned, and invisible. This has been an intense, harrowing and humbling time.

PAMIS staff, volunteers, students and consultants have risen to this challenge with commitment, compassion, passion and humility. We are indebted to their selfless hard work. Throughout the year we have also been inspired by people with PMLD and their families overcoming barriers, exclusion, isolation and joining to support each other and to contribute positively to their communities.

However, the impact of the pandemic continues to be felt and although devastating in many ways has merely shone a light on the stark inequalities that this group face every day of their lives. Lack of resources, services, equipment and support is nothing new but during a pandemic it has intensified the caring role and currently families are on their knees. This impact is currently being measured by a UK research project that specifically looks at the impact of COVID-19 on people with a learning disability and those with severe – profound learning disabilities and their family carers. It is hoped that this will influence future policy and practice.

Highlighted below is a brief overview of the activity of the organisation under each of the PAMIS strategic objectives (SO). Writing this report is always daunting as the breadth and depth of activity and innovation from such a small team is overwhelming. PAMIS reports on a quarterly basis to the Scottish Government via Inspiring Scotland and these reports provide more detail, as does our website and social media, if required.

www.pamis.org.uk

www.facebook.com/pamisscotland twitter.com/PAMIS_Scotland

www.facebook.com/changingplacesconsortiumscotland

Snap shot of activity/progress with PAMIS strategic objectives (SO):

SO 1 - Supporting People with PMLD, their Family Carers and Communities:

As an organisation PAMIS set up and became a virtual support and resource within days of the first lockdown in March 2020. We very quickly established virtual and online support and connections and ensured that all families known to us were contacted by phone, via social media and through connections such as zoom. We then worked on establishing an online programme of activities that ensured people with PMLD had access to purposeful, meaningful and appropriate activity that was fun not only for them but for the whole family. <https://pamis.org.uk/services/virtual-activity-programme/> PAMIS lead Maureen Phillip who specialises in multisensory storytelling led and skillfully developed a programme that supported not only engagement, enjoyment, seasonal recognition and active movement but also for the younger families, an opportunity to evidence learning in the school curriculum. Drawing in many of the practitioners who have worked with PAMIS in delivering face to face sessions resources were quickly added to the programme including music, sensory art and craft, multisensory storytelling, multisensory activities, dance, poetry, drama and SOMA. In addition, a range of live sessions have been running every week throughout the pandemic and are open to all families of people with PMLD. These include music, art therapy, art and craft, yoga, physical activity sessions. The combination of resources and activities have reached out to over 3000 families across the UK. This programme linked with the PAMIS counselling and wellbeing project that again became virtual and enabled a broader geographical area of family carers to access these resources thanks to the additional wellbeing funding from the Scottish government combined with the ongoing support from the Robertson Trust and Agnes Hunter Trust.

When lockdown lifted we also began to explore with families the necessary precautions to be taken to open safe outdoor activity. A group of families supported our development of appropriate risk assessments and mitigation, and a top tips guide which we have shared widely. This Partnership Connections was supported through The Big lottery and CO-OP funding and also enabled us to safely deliver outside activities including Pony Axe S in several locations supported by the mobile changing places toilet – Pamiloo.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

In addition family support directors continued to deliver virtual and where appropriate physical face to face support including housing and benefit applications, transitions to adult services, developing and completing digital passports, applications for funding for equipment, access to wellbeing and counselling services and support to access visits with loved ones in group and care homes. Our services were able to reach out to family carers across Scotland because of their virtual nature and through additional COVID funding. Family support services continued to run virtual friendship clubs and set up monthly evening zoom chats for family carers, offering a safe place to share issues, ideas and reduce social isolation for families, particularly through the many months of lockdown and no services.

The project A Great Day Out (Inclusive Festival and Events) with Shared Care Funding turned virtual and enabled in excess of 3,000 people to access a range of online festivals and events (further highlights can be seen in SO 5).

This year also saw the development of family led community services supported by PAMIS - The Connect Club funded by SSE Griffin Fund and Me, My Community, My Story funded by Inspiring Scotland which has supported 15 children in rural Perthshire to access the creative arts to enable them to tell their story using a variety of methods they themselves identify. This work is co-ordinated by a family carer with support from PAMIS.

Perth and Kinross Adults Art for well-being weekly sessions were funded by the local council and supported up to 10 people with PMLD and their support staff to join the group with music, art and craft sessions.

When it became safe to do so we opened the Coach House and Callum's Caravan at Haggerston Castle to provide an accessible break. Families worked with us to ensure our risk assessments made the opening as safe as possible.

The inequalities faced by the people we support were further highlighted by their lack of access to digital opportunities. For some people with PMLD virtual activities weren't appropriate but for a number they were. Cat Jamieson our digital lead ensured that we accessed funding that provided digital devices and internet access to over 70 families across PAMIS family support areas.

Our highly successful transition project in Glasgow City secured 3 years funding from January 2021 to continue a digital transition programme. The outcomes from the previous project have all been exceeded although successful destinations have been hampered by COVID-19 and limited access to adult social work. The contributions from the social work students have been instrumental to the success of the project and they still participated virtually throughout COVID-19.

SO 2 Education and Development

During this year PAMIS recognised the need to support family carers in their caring role and provided practical support through educational online resources in partnership with AHP practitioners. These have included: sensory integration podcasts; communication support for people with PMLD webinar; postural care resources and online training (supported by the family carer postural champions), and PAMIS digital passport resource and online workshops. We also worked with NHS Education for Scotland to develop e-Learning resources for postural care and 2 webinars; one on moving and handling and the other on the use of the PAMIS digital passport to support postural care. The webinars were attended by over 500 people including family carers. The group of family carers continued to meet virtually to develop the postural care resources, strategy and education. Three family carers successfully completed a year of buddying and developing their skills in delivering online training to other family carers and practitioners.

We are currently developing an online course to support the use of the Imagination Toolkit a multi-sensory story resource for challenging times.

We are indebted to the various COVID-19 funding streams from Scottish Government wellbeing fund and support from NHS Education for Scotland that enabled us to deliver our courses free of charge.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

PAMIS remained committed to the education of the next generation of health and social care practitioners offering placement experience. This year we have moved to online virtual placements which have been remarkably successful for over 24 students including:

Occupational Therapy - Glasgow Caledonian University – 8

Physiotherapy - Glasgow Caledonian University – 3
Robert Gordon University - 2

Social Work - Glasgow Caledonian University – 2
Dundee University – 2
Strathclyde University - 2

Medicine - ScotGEM – GP St Andrews – 3

Psychology - Stirling University– 2

In addition, we provided virtual lectures and input to Stirling University nursing students and Strathclyde University Clinical psychology trainees.

We were also part of the Kings Fund cascading leadership programme and provided consultancy for two leaders from other third sector organisations.

SO 3 Influencing Policy and Practice:

PAMIS have spent the year ensuring family carer concerns were proactively fed into national and local government. There were a range of issues, many which still exist but we ensured the voices of our group and their families were heard. We utilised a range of media to hear these voices; PAMIS carer evenings, family support directors one to one contacts, PAMIS national engagement sessions and various working groups, as well as through our website and social media channels. We, as a national organisation, have met almost weekly with the Scottish Government Learning Disability team of Civil Servants to raise these issues and concerns and to ensure that the guidance is developed to support the needs of children, young people and adults with PMLD and their families. Sadly, there have been decisions and guidance that have highlighted the lack of understanding and awareness of this group and this continues to have a detrimental impact on the health and wellbeing of children, young people and adults with PMLD and of their family carers. Initially many family carers were left isolated without support, and for some this has continued. Early concerns were raised regarding the lack of people with PMLD receiving shielding letters; the appalling use of a Clinical Frailty Scale; the need for family carers to accompany their relative into hospital. As we progressed, the concerns over the lack of contact from family carers into care/residential home and supported living were raised and a paper submitted to MSPs, cross party group and the Scottish Government civil servants. We have continued to raise issues about the lack of support and day services; withdrawal of AHP services and the detrimental impact on people with PMLD; transition issues; lack of educational input and home schooling; reduction in care packages; digital exclusion; emotional and physical deterioration; acute hospital admissions and social care support requirements.

Michelle Morrison and her group of family carers have a lead role in the development of the Scottish postural care strategy which will be released in spring/summer 2021. The NHS Education for Scotland funding has supported this and enabled 5 virtual strategy consultation sessions and for Michelle's continuation of the chair of the National Postural Care Strategy group. She has worked with the information subgroup to complete resources: a booklet, poster, online resource and personal record/poster as well as supporting families to present personal stories. In addition, the Scottish Government wellbeing funding has supported the creation of short postural care films to raise awareness with families especially during the lack of services as a result of COVID-19. Our website, YouTube channel and social media have a short series of edited films including AHP roles in postural care, "a day in the life of" postural care and the importance of getting your body moving. Although not outright winners we were one of a very few shortlisted for the Alliance Self-Management project of the year award.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

PAMIS continues to support the development of Changing Places Toilets in Scotland and remains the co-chair of the UK Changing Places Toilet Consortium. In 2019, the Scottish Non-Domestic Technical Handbook was amended, and a new clause was added to ensure provision of Changing Places toilets is mandatory in larger, new public buildings. Further to this, in May 2020 changes were made so that planning applications for large, public buildings in Scotland are now required to include a Changing Places toilet. This was a breakthrough for a campaign that PAMIS instigated some 20 years ago. Family carers and PAMIS have worked ferociously to ensure that the awareness of changing places toilet is raised as this is the key to enable our families to access their communities doing the things, we all take for granted. The pandemic in many ways levelled this playing field as the general public began to realise what it was like being trapped at home. For many of our families the lack of a toilet means no one goes out for the day. The COVID-19 pandemic had a huge impact on businesses globally and has impacted on the number of registrations in 2020. However, despite the pandemic 18 facilities were registered throughout the year, this brought the total of Scottish toilets to 227, and nationally 1573. We were also kept busy with over 200 enquiries from architects and organisations wishing to install the facility. The Scottish ferry companies continue to support inclusion of this facility in the design of new ships and the CalMac consultancy project is supporting working with communities to develop local resources around the ports along the journey. This has been delayed due to COVID-19 and staff illness. PAMIS continues to have amazing support from families and campaigners across the country and our consortium partner Muscular Dystrophy UK.

We have been included on a range of Scottish Government COVID-19 groups and also continue to contribute to the various Scottish Government national advisory groups highlighted below.

- Scottish Government Keys to Life Leadership hub, providing intelligence and support for COVID-19 responses and recovery and transformational plan
- GIRFEC national group and representing this group at the Scottish Children's Strategic Forum
- Scottish Government Disabled Children and Young People (CYP) Advisory Group meetings and subgroups
- Self-Directed Support Scotland Management Committee
- COVID-19 UK research group
- SLDO roundtable re mortality research
- Attendance and contributions to the CEN (Children with Exceptional Needs) network and education modules
- Kings fund Cascading Leadership consultancy
- GSK/Kings fund Impact Award winners UK and Scottish network
- Local IJB policy and strategy groups including learning disability providers forums
- Inspiring Scotland/SG Learning Disability Portfolio
- SSEN External Inclusive Panel and hosted a virtual coffee morning network/sharing event for north of Scotland
- EPAtS Scotland group
- Scottish Learning Disability Nurse leads group
- Excellence in care national group
- Scottish Learning Disability Nurse Education Group
- Co-chair UK Changing Places Toilet Consortium
- Scottish Commission for people with a Learning Disability (SCLD) Board and Evidence into Practice Panel

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- Learning Disability Alliance
- National Involvement Network
- Scottish Postural Care strategy group - PAMIS co-chair the group
- Mental Welfare Commission for Scotland National Advisory Committee
- Scottish Learning Disabilities Observatory
- Scottish Children's Sector Strategic Forum
- Transport Scotland Accessible Travel Advisory group
- NMAHP Digital Leadership Training and Development group
- National Scottish Restraint and Reduction Network meetings
- Attendance at cross party groups on learning disability, physical disability, epilepsy, children and young people
- Session with CHAS and Kindred with Jason Leitch and families of CYP with complex needs
- Supported family carer engagement with the review of social care – 2 sessions facilitated and fed back to the Alliance, plus attendance at national events
- Scottish Government Care Home carers support group
- UNCRC – supported presentation development of voice of children and young people with PMLD to be shared with the Scottish Government committee
- UNCRPD – round table
- Scottish Government – Doing things differently – our approach to the delivery of disability assistance
- HIS / iHub

We were still able to attend and present conferences and webinars nationally and internationally thanks to virtual platforms. This year included:

- Maureen Phillip interviewed about multi-sensory stories for Kathy Brodie's Early Years TV and was awarded a life-time membership to early years TV,
- ARC Scotland, PAMIS supported their national transition survey, submitted a case study to support their findings, and presented at a webinar in November 2020.
- PAMIS chaired a session at the virtual International Conference on Integrated Care – 4 papers on supporting children and families with specific conditions
- Several families and staff fed into the Alliance platforms including Humans of Scotland and their national conference
- Edinburgh International Book Festival

Our role in involving families in national consultations has continued ensuring the views of family carers and people with PMLD are heard. These have included contributions to:

- Child Protection and safeguarding consultation
- Transitions Bill
- Consultation session with family carers re lack of service provision for young people who have gone through the transition process.
- Meeting with education Scotland colleagues to discuss issues raised about education by family carers of CYP with PMLD
- Meeting with the Scottish Government Track and Trace team to discuss the impact on people with PMLD
- Lifelong learning discussions with Dumfries College
- Meeting with MSPs regarding care home visiting and ongoing issues for families and people with PMLD
- Working with CHAS and Kindred supporting a session with Jason Leitch and families of CYP with complex needs
- Contribution to UK Government Changing Places Toilet Building Regulations consultation
- Comments on the Commissioner's report on Reducing Restrictive Intervention Report
- Adults with Incapacity Act review
- UNCRC – supported presentation to the Equalities Committee on the rights of the child as well as a session on the incorporation of the UNCRPD
- the review of Scottish Social Care

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

SO 4. Research and Evaluation

Although in lockdown for much of the year the research agenda grew, and we were still able to support family carers in their involvement in national and international research projects. We continue to sit on the Scottish Learning Disability Observatory (SLDO) steering committee and are working closely with them on a number of research projects as well as looking at the implementation of research into practice.

Our contributions to research for 2020/21 have included:

- Beat It – an investigation into the use of Behavioural Activation with people with profound and severe learning disabilities with depression/low mood. Funded by a Baily Thomas Grant, we are partners on this with University of Glasgow, SLDO, University of Lancaster;
- Dissemination of the Health Transitions for people with PMLD – Brown et al
- Application with Nicola Grove and Karen Bunning re multi-sensory storytelling and multi-sensory story sharing
- Contributing to Intervention modules aiming at supporting parent-child attachment in children with severe or profound intellectual disabilities: - PhD project at KU Leuven
- COVID-19 pandemic and disabled people study - health, well-being and social inclusion, University of Glasgow & London School of Hygiene & Tropical Medicine (LSHTM)
- UK 4 nations COVID-19 research
- Covid-19 Self-help Resources – SCLD and University of Glasgow
- SLDO Research projects including: Voices Citizens' Jury and future research proposal re research collaboration with people with LD; Oral health of adults with ID: Improving access to cancer screening among people with ID; Early mortality in children and young people with ID – supporting evidence regarding preventable death – postural care stories.
- Fiona Souter presented with Andy Hyde on the Public Inconvenience research project at the Scottish Government parliamentary event: Celebrating Disability Research on Independent Living and Learning (DRILL) in Scotland
- Fraser Of Allander investigations into the cost of caring and the impact of COVID-19

SO 5. Developing and supporting innovative practice

The development of our virtual resources has enabled us to provide a lifeline to both people with PMLD but also to their family and paid carers. We have adapted the activities we had originally planned before the pandemic to deliver virtually or with toolkits that families and paid carers were able to support doing them in their own environments. The inclusive virtual festivals and events programme, A Great Day Out funded by Shared Care Scotland, is one of these and has enabled an inclusive accessible virtual day out at festival such as the Wild Goose Festival in Dumfries and Galloway, a Christmas celebration and the Edinburgh Book Festival where for the first time ever people with PMLD were included as presenters - <https://learning.edbookfest.co.uk/resources/felix-after-the-rain-a-sensory-story-from-pamis/>. The Edinburgh International Book Festival also showed the collaborative approach and ability to mix multisensory media into a fabulous story from an award-winning author. Inclusion and recognition of people with PMLD was taken to another level within the arts and culture. In addition to this fabulous contribution, PAMIS families through the online art programme has had several artists with PMLD exhibiting their work as part of the national galleries programme for 2020 - <https://www.nationalgalleries.org/art-and-artists/features/2020-stories-portraits-visions>

The festivals in Dumfries and Galloway were supported by the 3 year Holywood Trust funded multi-sensory storytelling project led by Heather Molloy. This project developed the skills of a group of multi-sensory storytelling volunteers with additional support needs to deliver stories and activities to people with PMLD and their families. This group, The Arts End of Somewhere, has already made their mark by winning the SCLD Learning Disability Award 2020 for Creative Innovation and have started work on their first published multi-sensory picture book.

Our Creative Futures funding from Creative Scotland Nurture Talent Time to Shine Fund produced a video for the UNCON Festival that highlights the challenges and aspirations creatively for young people and how they have been impacted by COVID-19. This not only gathered the stories of young people within Dumfries and Galloway but nationally as the contributor representing the voices of young people with learning disabilities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

PAMIS worked with educational psychologist Sarah Hulme, an illustrator and family carers to produce The Imagination Toolkit (Wellbeing Funded), a multi-sensory story resource for challenging times with an accompanying training course which is nearly ready to roll out.

The Multi-sensory stories shared online reached over 5,000 views in total with viewers both nationally and internationally.

The PAMIS digital passports were the winners of the Alliance Digital Innovator Self-Management Award. Cat Jamieson, as PAMIS digital lead has continued to work nationally and indeed internationally and has been sharing and supporting organisations and individuals to use the PAMIS passport template and resources. She developed a series of online resources "how to" guides but has also been available for ongoing support thanks to the Scottish Government Wellbeing funds. She has continued to promote the use of the passports and the need for digital inclusion and consideration of people with PMLD at a national level and has led on the Connecting Scotland Programme ensuring this group is digitally included.

Our discussions regarding lifelong learning for people with PMLD have been ongoing this year although the planned event in Dumfries college was unable to take place as lockdown happened. Led by family carers we have continued to evolve the plans and have established links with a number of organisations. The inclusion of this concept will also be taken forward into 2021/22 within our contributions and support to local day service reviews, ensuring that services for people with PMLD are purposeful, meaningful and enable them to continue to learn and develop.

SO 6. Governance and Sustainability of PAMIS

All the work carried out in 2019/2020 in building a more sustainable future was in blink of an eye wiped out as we moved into lockdown. Our courses ceased, the inclusive accommodation shut and the Pamiloo parked up. As we moved into the summer and some lifting of restrictions, we were able to support families to access holidays and the Pamiloo provided a safe haven at outside events. We were fortunate to be successful in several COVID related funds which supported the accommodation and the Pamiloo.

We also secured funding from the Scottish Government Wellbeing Fund and Winter Fund in order to develop and adapt our training to be delivered virtually and then to deliver it free of charge to many families and staff who were working in extremely difficult circumstances.

We have continued to meet as a Board quarterly although virtually and in the early days of the pandemic we met with the finance sub-committee at least once a month as we risk managed the possible impact of the sudden loss of income. The Board are a small dedicated group who have provided practical support as well as carrying out their governance role. We have recruited further Board members seeking to cover a broader skills base.

We have spent much of the year applying for a range of funds and were relieved to have been successful in many. There have been comments about the quality of our applications and we have also established new contracts with for example NHS Education for Scotland.

We have had a reduction in some of our costs with very little travel and generous landlord office rentals. We were able to furlough one member of staff for 6 months and latterly another one for 2 months. This provided financial relief and has supported a healthier bank balance at the end of this period.

Our IT has been an issue over the reporting period, and we are still awaiting the migration from Dundee University to a new provider. We have had some issues with the IT finance system/package and have decided that we will transfer to a cloud-based accountancy tool in the new financial year – Quick Books. We will buy in external accountancy support for this transfer and on a retainer to ensure a smooth transition and also to support the team with the loss of a very long standing and valued member of the team, Kate Muir, who will retire in the next financial year.

Funding into the next year is set aside for our IT move and the purchase of new equipment for staff.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

SO 7. Valuing Staff and Volunteers.

The PAMIS staff team rose to every challenge this year and have provided a consistently high level of service and support. They are a passionate, compassionate group who have not only supported people with PMLD and their families and paid carers but also supported each other. We have as a team met daily on zoom to ensure that those who were working alone from home were accessing support and friendship as well as to ensure we were all sharing issues, solutions and ideas. We learnt together how to adapt to the virtual environment and mastered digital skills many of us hadn't dreamed we would be able to. Staff have continued to access learning and development opportunities although this has been limited by the pandemic.

It has been a challenging time both in practice but for many personally and we are indebted to the commitment and selfless approach our staff have taken, working above and beyond to ensure that people with PMLD and their family carers got the support they needed.

We know that our practice placements supported many students to complete the hours required to qualify however we are also very grateful for the contributions they have made over this year and again for them in difficult and challenging circumstances. We have learnt from them as they have from us and we hope that they will also come back and volunteer in years to come.

This year Lesley Gray our volunteer manager has developed a PAMIS volunteer strategy, working with one of her volunteers. This has further embedded the principles of valuing and supporting our volunteer workforce. She has maintained contact with volunteers even though there has been more limited opportunity to work with us. She has also recruited a diverse group of online volunteers providing a range of multi-sensory events including accordion sessions, arts and crafts, wake up shake up and support for the virtual friendship clubs. She has recruited additional Pamiloo drivers and one of our volunteers has developed a short film induction resource to further support those volunteering with the Pamiloo. She has provided references that resulted in 2 volunteers getting employment and has linked with 50+ organizations and contacts via the various online volunteering events.

As noted annually this is only a snap shot of the activity undertaken by a small organisation but one which is passionate about leading the way in ensuring that people with a profound learning and multiple disabilities and their family carers are valued and included within Scotland and beyond.

Family quotes:

"PAMIS has provided me with emotional support and encouragement to help me deal with circumstances affecting my family. I feel that PAMIS is the only organisation that truly understands what life is like for people with PMLD and their carers, and focuses on trying to find ways to deal with the unique problems they face. I think that PAMIS's work ranging from access to social opportunities for people with PMLD, to its work as a voice for people with PMLD at national level is remarkable. I don't know of any other organisation who does what PAMIS do."

"As a family carer and member of the PMLD community I would like to thank PAMIS for all of their support both personally and digitally throughout the pandemic. They were there for us when we were abandoned by all of our services. I'd also like to thank Jenny and the PAMIS staff for championing people with PMLD and their families and making sure that our voices were heard both at national and local levels."

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Thank you to all of our funders this year 2020-2021. These included:

South Lanarkshire Council; North Lanarkshire Council; Aberdeenshire Council; Angus Council; Perth and Kinross Council; Dundee City Council; Fife Council; NHS Greater Glasgow and Clyde; The Robertson Trust; Inspiring Scotland; The Big Lottery; Dundee Round Table; Shared Care Scotland; Rotary Club of Cupar; Al-Maktoum College; Lottery- Awards For All; Tesco- Groundwork Fund; Alexander Moncur; Young Scot; Agnes Hunter Foundation; Holywood Trust; Souter Foundation; Stove Network; Health and Social Care Alliance; SSE Renewables; SSEN; Gannochy Trust; Scottish Government; Northwood Foundation; Rotary Club Centenary Fund; Creative Scotland

Thank you to all our staff, our Board, our funders, our fundraisers, partner organisations and of course the families who have supported PAMIS through this very strange and difficult year. We hope that we all learn from what has happened throughout the pandemic and work together to build supportive, inclusive communities as we move forward.

Jenny Miller
CEO

Financial review

The surplus for the year of £204,935 (2020 - £12,523) has been taken to reserves.

Unrestricted funds were £220,803 at 31st March 2021 and were held to allow charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations. Of these funds the Governors have designated £43,510 towards known projects to be undertaken in the coming year. Restricted funds were £406,881 at 31st March 2021, and a detailed summary of these can be seen in note 19 to the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Governors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This year has seen an improved balance in unrestricted and restricted funds held by the charity . The Governors have reviewed the accounts and also the budgets for this coming year and consider that the going concern basis for accounts preparation is applicable. The Governors are aware that the financial impact from COVID 19 will continue for some time yet , and as always they will continue to monitor actual results over the coming months to ensure budgets are kept to and to address any problems quickly as they arise.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Risk Management

Risks within the register fall into four main categories: Governance, Operational, External and Financial. The key risks and controls are reviewed by the Finance Sub-Committee and by the senior management team on an ongoing basis and reported to the Board on a quarterly basis. Actions are identified to respond to risks to ensure that all major risks have been identified and systems or procedures put in place in respect of these. The Chief Executive and Senior Management Team review all of the risks, both emerging and retiring, between each Board Meeting. The Board are satisfied that appropriate controls are in place in relation to the risks identified in the risk register. The current five key risks remain consistent and challenging and as we leave this financial year we are still within an uncertain future in relation to the ongoing pandemic and impacts on all of us financially going forward.

Top five risks are:

Financial viability

The work undertaken in the previous year in an attempt to provide a broader financial base was set aside this year due to the ceasing of training and closing of our inclusive breaks. Early in the year we developed worst case scenario forecasts and targeted funding applications to support the areas where there would be shortfalls. We have spent much of the year outward facing, developing relationships with a range of external organisations and funders, raising our profile nationally and contributing to national and UK agendas. This has resulted in an increase in successful funding applications, consultancy and research grant partnerships. We have kept our funders abreast of developments and concerns and are confident this has maintained relationships as well as raised our profile. This work will be ongoing, and we are aware that the funding future will be tough and therefore we need to maintain the level of applications as well as to grow our consultancy model. We have diversified our training to enable online courses and will continue to build our expertise as well as the range of courses on offer. We have approached the Scottish Government regarding our role in supporting the social care workforce to deliver services to people with PMLD and will continue to promote a national budget to enable us to deliver to those most needing this support free of charge. We have had limited opportunity to fundraise but hope to build on our volunteer base to support others to fundraise for us.

Reduction or withdrawal of core Scottish Government funding

This year we believe we have truly demonstrated the value of investment from the Scottish Government and have been the go-to organisation for people with PMLD and their families. We have had almost weekly contact with the Scottish Government learning disability and autism civil servant team but have also inputted into other parts of the government, particularly the children and young people directorate. Our core funding remained at the level of the previous year and we also secured additional wellbeing and winter funding to support our programmes and projects. We also received the same rate of funding for the coming year 2021/22. Our reporting continues through Inspiring Scotland to the learning disability team at the Scottish Government and we are confident that the Inspiring Scotland lead not only recognises the value of our work but also understands the unique issues of the people we support. We have ensured that we maintain relationships with cross-party MSPs and maintain our visibility within a variety of cross-party groups and through social media. We have challenged respectfully local and national government decisions on behalf of the families. This in turn has raised issues and highlighted our connectivity and commitment to the community we support.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Ageing and retention of highly specialised workforce

PAMIS has developed a highly specialised workforce in terms of family support, expertise in interventions, knowledge of the group of people and specific resources. Our ability to train others is hugely reliant on the workforce we currently have who are experts in the field. COVID-19 impacted on the health of our workforce and further highlighted the issues of having such a small team. We have grown a wider base of consultants but will need to consider reserves to support the completion of a current project. We have successfully built skills in our multi-sensory storytelling team and grown staff confidence in broadening their role. We are supporting family carers who are keen to progress into employment to develop skills to deliver on aspects of our programmes including their role as educators/trainers. We are aware that there is a gap in our Human Resource expertise and have bought in consultancy HR. However, as we go forward, we want to formalise the role and have ongoing monthly HR dedicated support our workforce plans, our contracting and our policies. We need to refocus internally after a year of building external facing relationships.

Budgetary control and financial planning

The issues of an aging IT system have come to the fore this year and as we go into the new year we will be moving to a new cloud-based system - Quick Books. This will mitigate for future home working and lack of access to office-based servers. We implemented a twice monthly finance sub-committee meetings early on in this reporting year as the lockdown hit and we realised that services and income generation would be cut dramatically. Our in-depth narrative within the financial reporting has meant that everyone has understood the current and future position and has enabled more communication with Board members. This ensures robust decision making, oversight of financial controls and that the management of any potential conflicts of interest remains in place. Finance reports are circulated in advance of each Board meeting and scrutinised by the Finance Committee which then reports to the Board. A scheme of delegation between the Board and the Senior Management Team is in place and reviewed annually by the Board. The Board has a policy in place concerning declarations of Governors' interests and the subsequent management of any conflicts, perceived or actual. The Board has a policy in place concerning the maintenance of reserves which is currently being reviewed to mitigate for staff sickness.

Information technology security and failure

PAMIS are still receiving support for all IT from Dundee University IT department although a new supplier is being sourced for our exit from the university system. The providers will be agreed by the board and will be required to work closely with the university to ensure seamless migration. Our specification for security has been informed by Dundee University IT service, research and evidence base and support from other third sector colleagues in recommendations of prospect companies. We have recognised the lifespan of our hardware and have sourced funding to support new laptops for most staff with an ongoing replacement plan in place. We have GDPR processes in place but will review these and ensure all policies on IT security are embedded in staff training.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Plans for the Future

The pandemic continues to impact adversely on the lives of people with PMLD and their families. Our role in the coming year is to continue to amplify the voice of this hidden population and demand support to ensure that appropriate services are restored and indeed that additional resources are provided to support the devastating impact of isolation and lack of health and social care input. We will support ongoing research and service development ensuring that people with PMLD and their families are heard locally and nationally.

We will continue to share our resources and knowledge without costs to other organisations recognising that this is morally right at this current time and will therefore apply for additional funding to support our expenditure. Our commitment to supporting the education of the next generation of health and social care practitioners has never been needed more than at this moment and we will continue to support virtual practice placements.

As we are allowed, we will support people with PMLD and their families to reengage in their communities through the provision of risk assessed accessible and inclusive resources and activities. We will promote our accessible holidays and the pamiloo to ensure our families have opportunities to have fun.

We will remain flexible, responsive, supportive but willing to challenge on behalf of a group whose lives are still in the shadows.

Structure, governance and management

The charity was incorporated as a company limited by guarantee and not having a share capital on 21 May 1992, and registered as a charity on 15 June 1992. It is governed by its Memorandum and Articles of Association.

The charity's work is predominately in Scotland, however with a registered office in England, it is required to be registered with the charity regulators in both Scotland (OSCR) and England & Wales (Charities Commission).

The Governors, who are also the directors for the purpose of company law, and who served during the year were:

Pat Graham	
Frances Cadzow	(Resigned 27 May 2020)
Peter Glover	
Jennifer Whinnett	
Rachael Delaney	
Marion McArdle	(Resigned 23 September 2021)
Anthony Green	(Appointed 28 September 2020)
Zebunisa Ahmed	(Appointed 27 May 2020)
Susan Weir	(Appointed 23 September 2021)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Board of Governors is responsible for the governance and strategic direction of the charity. It also has responsibility for the safeguarding of staff, volunteers and beneficiaries of the organisation. The Board of Governors consists of between 6 and 10 Governors who elect a Chair and Vice Chair from amongst their number. There is no formal procedure for recruiting new Board members but there is an agreement that half of the Board should be made from family carers of children, young people and adults with PMLD. We also encourage a geographic spread. The remainder of the Board are from diverse backgrounds including legal, education, health and financial. When new Governors are necessary the skills inventory is updated, and we pursue recruitment to cover identified gaps.

No Governor has a financial interest in the organisation. New Governors receive a thorough introduction to the organisation and are invited to become actively involved in its work. The Governors meet as a Board at least four times a year.

Board Sub-Committees

The Finance Committee is convened by a suitably experienced Governor. The Committee has delegated authority from the Board in relation to certain financial and staffing matters and make recommendations to the Board as appropriate. The Committee meets on a quarterly basis prior to Board meetings and exceptionally as required.

The Chief Executive reports to each meeting of the Board of Governors. In addition, the Board of Governors:

- Considers strategy, governance and safeguarding issues on an ongoing basis including recommendations from the Chief Executive and Senior Management Team as appropriate
- Considers financial performance on a quarterly basis including recommendations from the Finance Committee, Chief Executive and the Business and Development director as appropriate

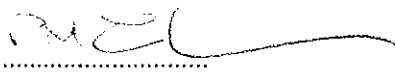
Chief Executive

The Chief Executive, with the support of the Senior Management Team, is responsible for the day-to-day management of the organisation's affairs and for implementing the policies agreed by the Board of Governors.

Auditor

A resolution proposing that Bird Simpson & Co. be reappointed as auditors of the company will be put to the governors.

The Governors' report was approved by the Board of Governors.



Pat Graham

Governor

Dated: 9/12/21



Rachael Delaney

Governor

Dated: 9/12/2021

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF GOVERNORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Governors, who are also the directors of The Profound and Multiple Impairment Service for the purpose of company law, are responsible for preparing the Governors' 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 Governors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Governors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Governors 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 (as amended). 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.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Opinion

We have audited the financial statements of The Profound and Multiple Impairment Service (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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 Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Governors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Governors with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Governors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Governors' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Governors

As explained more fully in the statement of Governors' responsibilities, the Governors, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Governors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Allison Wilson
for Bird Simpson & Co*

Allison Wilson (Senior Statutory Auditor)
for and on behalf of Bird Simpson & Co.

10th December 2021

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Voluntary income	2	241,635	-	20,835	262,470	226,937
Charitable activities	3	41,202	-	633,847	675,049	513,047
Other trading activities	4	21	-	-	21	10,659
Investments	5	200	-	-	200	840
Total income		283,058	-	654,682	937,740	751,483
Expenditure on:						
Raising funds	6	75,287	-	-	75,287	103,106
Charitable activities	7	177,094	-	480,424	657,518	635,854
Total resources expended		252,381	-	480,424	732,805	738,960
Net incoming resources before transfers		30,677	-	174,258	204,935	12,523
Gross transfers between funds	12	21,695	43,510	(65,205)	-	-
Net income for the year/ Net movement in funds		52,372	43,510	109,053	204,935	12,523
Fund balances at 1 April 2020		124,921	-	297,828	422,749	410,226
Fund balances at 31 March 2021		177,293	43,510	406,881	627,684	422,749

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:				
Voluntary income	2	200,057	26,880	226,937
Charitable activities	3	11,250	501,797	513,047
Other trading activities	4	10,659	-	10,659
Investments	5	840	-	840
Total income		222,806	528,677	751,483
Expenditure on:				
Raising funds	6	103,106	-	103,106
Charitable activities	7	105,575	530,279	635,854
Total resources expended		208,681	530,279	738,960
Net incoming resources before transfers		14,125	(1,602)	12,523
Gross transfers between funds	12	31,686	(31,686)	-
Net income for the year/ Net movement in funds		45,811	(33,288)	12,523
Fund balances at 1 April 2019		79,110	331,116	410,226
Fund balances at 31 March 2020		124,921	297,828	422,749

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		27,581		36,775
Current assets					
Stocks	14	4,680		4,680	
Debtors	15	25,020		44,941	
Cash at bank and in hand		618,273		381,401	
		647,973		431,022	
Creditors: amounts falling due within one year	16	(47,870)		(45,048)	
Net current assets			600,103		385,974
Total assets less current liabilities			627,684		422,749
Income funds					
Restricted funds	19		406,881		297,828
<u>Unrestricted funds</u>					
Designated funds	20	43,510		-	
General unrestricted funds		177,293		124,921	
			220,803		124,921
			627,684		422,749

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

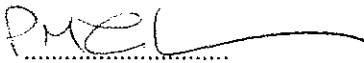
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

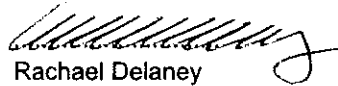
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Governors on 09/12/21



Pat Graham
Trustee



Rachael Delaney
Trustee

Company Registration No. 2717020

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	23		236,672		26,492
Investing activities					
Purchase of tangible fixed assets		-		(1,033)	
Investment income received		200		840	
Net cash generated from/(used in) investing activities			200		(193)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			236,872		26,299
Cash and cash equivalents at beginning of year			381,401		355,102
Cash and cash equivalents at end of year			618,273		381,401

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Profound and Multiple Impairment Service is a private company limited by guarantee incorporated in Scotland. The registered office is 31 The Oaks, Heathfield, TN21 8YA, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Governors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Governors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Governors in furtherance of their charitable objectives.

Restricted Funds are subject to specific conditions which are declared by the donor. Governors' must spend these funds in accordance with the instructions but still within the objectives of the charity.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, and is reported as part of the expenditure to which it relates.

Costs of generating funds are costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA 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. Staff costs which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities. Currently, the salaries of the Director, Finance Officer and Secretary have been apportioned across the activities in accordance with an estimate of their time spent on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Caravan & Pamiloo	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

PAMIS is accepted as a charity by the Board of the Inland Revenue and consequently relief is given under S.505 T.A. 1988 to exempt it from the Payment of Corporation Tax.

1.13 Constitution

The Profound and Multiple Impairment Service (PAMIS) is a company limited by guarantee subject to the provisions of the Companies Act 2006. The directors are known as governors. It is also a charity registered with the Charity Commission in England, and also with effect from 27th August 2007 registered with the Office of the Scottish Charity Regulator.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	7,085	5,594	12,679	15,057	15,780	30,837
Government and other grants	232,590	15,241	247,831	185,000	11,100	196,100
Sponsorship	1,960	-	1,960	-	-	-
	<u>241,635</u>	<u>20,835</u>	<u>262,470</u>	<u>200,057</u>	<u>26,880</u>	<u>226,937</u>

3 Charitable activities

	Provision of services & activities 2021	Provision of services & activities 2020
	£	£
Sales within charitable activities	30,244	43,523
Services provided under contract	350,953	204,875
Performance related grants	293,852	264,649
	<u>675,049</u>	<u>513,047</u>
Analysis by fund		
Unrestricted funds	41,202	11,250
Restricted funds	633,847	501,797
	<u>675,049</u>	<u>513,047</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	-	10,659
Dew sales	21	-
	<u>21</u>	<u>10,659</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	200	840
	<u>200</u>	<u>840</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Costs of generating voluntary income</u>		
IT services & support	326	15,696
Staging fundraising events	-	5,748
Office & Advertising	1,314	6,776
Other core costs	-	9,339
Staff costs	70,891	63,513
	<u>72,531</u>	<u>101,072</u>
<u>Trading costs</u>		
Dew purchases	336	-
Support costs	2,420	2,034
	<u>2,756</u>	<u>2,034</u>
	<u>75,287</u>	<u>103,106</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Services and activities 2021 £	Services and activities 2020 £
Staff costs	465,442	426,595
Depreciation and impairment	9,194	12,259
Staff travel costs	2,451	14,271
Staff training and conferences	-	1,329
Rent, rates & office equipment	13,534	15,537
Subscriptions	1,987	2,636
Computer costs	1,133	556
Post, stationery & advertising	4,341	3,839
Sundries & other costs	201	518
Volunteer expenses	678	778
Hire of venues	750	1,729
Catering costs	229	1,287
Tutor fees & travel costs	37,447	10,231
Workshop materials	5,420	7,696
Pamiloo running costs	2,273	5,900
Caravan costs	5,351	1,699
Project activity costs	2,842	33,916
Coach house costs	32,145	21,426
Training courses	-	14,073
Consultancy fees	5,045	-
	<u>590,463</u>	<u>576,275</u>
Grant funding of activities (see note 8)	700	-
Share of support and governance costs (see note 9)	66,355	59,579
	<u>657,518</u>	<u>635,854</u>
Analysis by fund		
Unrestricted funds	177,094	105,575
Restricted funds	480,424	530,279
	<u>657,518</u>	<u>635,854</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Grants payable

	Services and activities 2021 £	2020 £
Grants to institutions:		
Grants to individuals (2 grants)	700	-
	<u>700</u>	<u>-</u>

9 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	57,135	-	57,135	52,919	-	52,919
Audit services	-	4,500	4,500	-	6,000	6,000
Accountancy & payroll	7,140	-	7,140	2,694	-	2,694
	<u>64,275</u>	<u>4,500</u>	<u>68,775</u>	<u>2,694</u>	<u>6,000</u>	<u>61,613</u>
Analysed between						
Trading	2,420	-	2,420	2,034	-	2,034
Charitable activities	61,855	4,500	66,355	660	6,000	59,579
	<u>64,275</u>	<u>4,500</u>	<u>68,775</u>	<u>2,694</u>	<u>6,000</u>	<u>61,613</u>

10 Governors

There were no travel expenses reimbursed to governors, during the year (2020 £151).

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Raising funds	2	2
Support & Governance	2	2
Charitable activities	14	14
	<u>18</u>	<u>18</u>

Employment costs

	2021 £	2020 £
Wages and salaries	533,672	477,902
Social security costs	50,688	45,541
Other pension costs	19,108	19,584
	<u>603,468</u>	<u>543,027</u>

The staff numbers above represent proportionate allocation of staff members time. The number of staff allocated to Raising Funds and Support & Governance represents the proportionate time of five members of staff.

The allocation of staff costs across the accounting headings has been reassessed to give a better reflection of time spent on each area and the comparative figures have also been amended to reflect this.

There were no employees whose annual remuneration was £60,000 or more.

12 Transfers

Included in transfers between unrestricted and restricted funds is a management charge of £48,205. This has been charged to Family Support Services, Supporting Inclusive Festivals project, Alliance Postural Care project, Heritage Lottery - Intellectual Access Multisensory Storytelling project, Digital Transitions, Counselling and Inspiring Scotland Creative projects.

There was also a transfer of £17,000 from the Legacy Fund to PAMIS Breaks to cover some of the coach house renovations and staff costs.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets		Caravan & Pamloo	
		£	
Cost			
At 1 April 2020			74,959
At 31 March 2021			74,959
Depreciation and impairment			
At 1 April 2020			38,184
Depreciation charged in the year			9,194
At 31 March 2021			47,378
Carrying amount			
At 31 March 2021			27,581
At 31 March 2020			36,775
14 Stocks		2021	2020
		£	£
Finished goods and goods for resale		4,680	4,680
15 Debtors		2021	2020
Amounts falling due within one year:		£	£
Trade debtors		193	-
Prepayments and accrued income		24,827	44,941
		25,020	44,941
16 Creditors: amounts falling due within one year		2021	2020
	Notes	£	£
Other taxation and social security		-	13,978
Deferred income	17	11,000	3,919
Trade creditors		-	485
Accruals		36,870	26,666
		47,870	45,048

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Deferred income

	2021 £	2020 £
Other deferred income	11,000	3,919

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. PAMIS also contributes separately into the Directors pension scheme with Standard Life. This is a defined contribution scheme.

Employer contributions for the year ended 31st March 2021 were £18,654 (2020 - £19,584).

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019		Movement in funds			Movement in funds			Balance at 31 March 2021	
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	£
Supporting Carers, People with PMLD & Communities	39,776	380,655	380,655	(318,530)	(17,332)	84,569	422,353	(301,126)	(39,260)	166,536
Education & Development	30,871	75,361	75,361	(56,556)	(2,060)	47,616	86,959	(65,651)	(1,403)	67,521
Influencing Policy & Practice	73,121	25,586	25,586	(57,936)	-	40,771	28,525	(29,213)	-	40,083
Developing & Supporting Innovative Practice	64,947	47,075	47,075	(75,831)	(12,294)	23,897	116,845	(84,434)	(7,542)	48,766
Governance and Sustainability	122,401	-	-	(21,426)	-	100,975	-	-	(17,000)	83,975
	331,116	528,677	528,677	(530,279)	(31,686)	297,828	654,682	(480,424)	(65,205)	406,881

The charity has many restricted funds and they have been grouped together above in alignment to our strategic objectives. More information on the underlying activities within each objective is supplied within the content of the governor's report.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£
IT upgrade	-	-	7,986	7,986
Consultancy Services	-	-	35,524	35,524
	<u>-</u>	<u>-</u>	<u>43,510</u>	<u>43,510</u>
	<u>-</u>	<u>-</u>	<u>43,510</u>	<u>43,510</u>

The above funds have been designated for the purpose of two projects to be carried out over the next 12-18 months. This first is the upgrade to IT equipment. The second designated fund is wide ranging and covers consultancy work that will be needed to support ongoing projects.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Analysis of net assets between funds	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:							
Tangible assets	12,796	-	14,785	27,581	17,062	19,713	36,775
Current assets/(liabilities)	164,497	43,510	392,096	600,103	107,859	278,115	385,974
	177,293	43,510	406,881	627,684	124,921	297,828	422,749
	177,293	43,510	406,881	627,684	124,921	297,828	422,749

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	57,862	49,520

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Payment for postural care services delivered by 2 trustees £1,500.

The services were acquired under the normal procedures of the charity for this type of work.

23 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	204,935	12,523
Adjustments for:		
Investment income recognised in statement of financial activities	(200)	(840)
Depreciation and impairment of tangible fixed assets	9,194	12,259
Movements in working capital:		
(Increase)/decrease in stocks	-	1,320
Decrease/(increase) in debtors	19,921	(20,726)
(Decrease)/increase in creditors	(4,259)	18,037
Increase in deferred income	7,081	3,919
Cash generated from operations	236,672	26,492

24 Analysis of changes in net funds

The charity had no debt during the year.