

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
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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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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."

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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.

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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.

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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 SSSEN.

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.

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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.

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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
- CEN (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 \(dgwgo.com\)](#). 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"

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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
Anthony Green
Zebunisa Ahmed
Susan Weir

(Resigned 23 September 2021)

(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

		Unrestricted funds	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	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		<u>30,677</u>	<u>-</u>	<u>174,258</u>	<u>204,935</u>
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		<u>52,372</u>	<u>43,510</u>	<u>109,053</u>	<u>204,935</u>
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	
		789,174		647,973	
Creditors: amounts falling due within one year	17	(93,326)		(47,870)	
Net current assets			695,848		600,103
Total assets less current liabilities			726,965		627,684
Income funds					
Restricted funds	20		396,225		406,881
<u>Unrestricted funds</u>					
Designated funds	21	35,500		43,510	
General unrestricted funds		295,240		177,293	
			330,740		220,803
			726,965		627,684

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	
Net cash (used in)/generated from investing activities			(13,840)		200
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			85,684		236,872
Cash and cash equivalents at beginning of year			618,273		381,401
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 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Product sales	<u>729</u>	<u>791</u>	<u>1,520</u>	<u>21</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 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>4,500</u>	<u>68,775</u>
Analysed between					
Trading	2,367	-	2,367	-	2,420
Charitable activities	71,952	4,320	76,272	4,500	66,355
	<u>74,319</u>	<u>4,320</u>	<u>78,639</u>	<u>4,500</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
Total	19	18

Employment costs	2022 £	2021 £
Wages and salaries	533,163	533,672
Social security costs	51,349	50,688
Other pension costs	18,805	19,108
	603,317	603,468

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			Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		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	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 March 2022 are represented by:																
Tangible assets	20,028		-		11,089		31,117		12,796		-		14,785		27,581	
Current assets/(liabilities)	275,212		35,500		385,136		695,848		164,497		43,510		392,096		600,103	
	<u>295,240</u>		<u>35,500</u>		<u>396,225</u>		<u>726,965</u>		<u>177,293</u>		<u>43,510</u>		<u>406,881</u>		<u>627,684</u>	

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
	166,536	488,274	(400,534)	(39,849)	214,427	
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
	67,521	26,075	(39,966)	(1,167)	52,463	
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
	48,766	65,011	(92,775)	(3,959)	17,043	
Governance & sustainability:						
Mrs Hay Legacy	83,975	-	-	(10,000)	73,975	LEGACY
Co-op fund	-	3,839	-	-	3,839	COOP
	83,975	3,839	-	(10,000)	77,814	
Totals	406,881	614,101	(577,792)	(46,965)	396,225	

