

**Charity registration number 1011895 (England and Wales)**

**Charity registration number SC038601 (Scotland)**

**Company registration number 2717020 (England and Wales)**

**THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## CHAIRMAN'S STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## CHAIRMAN'S STATEMENT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

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

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

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

Pat Graham  
**Chair of Board of Governors**

Date: 16 September 2024

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

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

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

### FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

### FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

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

3.4 We will grow our early years family support services.

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

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

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

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



# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Achievements and performance

##### OVERVIEW - PAMIS national contributions 2023/24 – a snapshot

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

### FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

### FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### FINANCIAL REVIEW

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Risk Register**

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

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

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

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

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

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

### **Structure, governance and management**

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

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

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

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

### Board Sub-Committees

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

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

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

### Chief Executive

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

### Auditor

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



# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

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



Pat Graham  
**Chair of Board of Govenors**

16 September 2024

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## STATEMENT OF GOVERNORS' RESPONSIBILITIES

***FOR THE YEAR ENDED 31 MARCH 2024***

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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

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#### Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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#### **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

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

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

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

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

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

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

To address the presumed risk of revenue recognition we;

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

#### Use of our report

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

*Alison Wilson  
for Bird Simpson & Co.*

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

16 September 2024

**Chartered Accountants**  
**Statutory Auditor**

144 Nethergate  
Dundee  
DD1 4EB

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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



# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## BALANCE SHEET

AS AT 31 MARCH 2024

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

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

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

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

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

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



Pat Graham  
Governor

Company registration number 2717020 (England and Wales)

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

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

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

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

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

##### 1.4 Income

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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

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

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

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

##### 1.6 Tangible fixed assets

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

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

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

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

##### 1.7 Impairment of fixed assets

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

##### 1.8 Stocks

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

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

##### 1.9 Cash and cash equivalents

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

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

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

#### 1.11 Retirement benefits

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

#### 1.12 Taxation

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

#### 1.13 Constitution

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 2 Income from donations and legacies

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

### 3 Income from charitable activities

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

### 4 Income from other trading activities

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Income from investments

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

### 6 Expenditure on raising funds

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Staff costs	441,529	450,029
Depreciation and impairment	5,835	7,779
Staff travel costs	12,991	6,678
Staff training and conferences	3,197	351
Rent, rates & office equipment	20,756	14,511
Subscriptions	2,243	2,297
Computer costs	7,410	4,963
Post, stationery & advertising	3,098	5,510
Sundries & other costs	64	967
Volunteer expenses	89	81
Hire of venues	9,743	5,807
Catering costs	1,974	2,603
Tutor fees & travel costs	5,134	52,533
Workshop materials	65	1,813
Pamiloo running costs	3,202	3,879
Caravan costs	10,692	9,274
Coach House costs	18,851	23,472
Consultancy fees	23,640	16,284
Counselling costs	9,713	-
Project Activity costs	62,998	48,970
	<u>643,224</u>	<u>657,801</u>
Grant funding of activities (see note 8)	4,984	26,943
<b>Share of support and governance costs (see note 9)</b>		
Governance and Support costs	127,384	112,284
	<u>775,592</u>	<u>797,028</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	184,874	189,861
Unrestricted funds - Designated	21,669	-
Restricted funds	569,049	607,167
	<u>775,592</u>	<u>797,028</u>

### 8 Grants payable

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



# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	96,589	103,654
Office costs	22,093	-
Governance costs	12,080	11,173
	<u>130,762</u>	<u>114,827</u>
<b>Analysed between:</b>		
Fundraising	3,378	2,543
Charitable activities	127,384	112,284
	<u>130,762</u>	<u>114,827</u>

### 10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	4,896	4,620
- for other financial services	7,184	6,553
Depreciation of owned tangible fixed assets	5,835	7,779
	<u></u>	<u></u>

### 11 Governors

There were no travel expenses reimbursed to governors, during the year (2023 Nil).

### 12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Raising funds	2	2
Support & Governance	2	2
Charitable activities	16	16
	<u></u>	<u></u>
Total	<u>20</u>	<u>20</u>

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

### 13 Taxation

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

### 14 Transfers

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 15 Tangible fixed assets

	Caravan & Pamiloo	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	74,959	13,908	88,867
At 31 March 2024	74,959	13,908	88,867
<b>Depreciation and impairment</b>			
At 1 April 2023	59,444	6,085	65,529
Depreciation charged in the year	3,879	1,956	5,835
At 31 March 2024	63,323	8,041	71,364
<b>Carrying amount</b>			
At 31 March 2024	11,636	5,867	17,503
At 31 March 2023	15,515	7,823	23,338

### 16 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	1,390	2,340

### 17 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	21,917	28,099
Prepayments and accrued income	6,500	3,600
	28,417	31,699

### 18 Loans and overdrafts

	2024	2023
	£	£
Bank overdrafts	13,772	-
Payable within one year	13,772	-

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Creditors: amounts falling due within one year

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

### 20 Deferred income

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

Deferred income is included in the financial statements as follows:

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

### 21 Retirement benefit schemes

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 22 Unrestricted funds - Designated

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

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

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

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

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

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

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

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 23 Restricted funds

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

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

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

#### 24 Unrestricted funds

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

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

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 24 Unrestricted funds (Continued)

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

### 25 Analysis of net assets between funds

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

### 26 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	67,226	67,581

# THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 26 Related party transactions

(Continued)

#### Transactions with related parties

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

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

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

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

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

### 28 Analysis of changes in net funds

The charity had no material debt during the year.