

Charity registration number 1011895 (England and Wales)

Charity registration number SC038601 (Scotland)

Company registration number 2717020

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

All of these activities would ensure the PAMIS commitment that:

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

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

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

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CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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



Pat Graham
Chair of Board of Governors

Date: 10 November 2025

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

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

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

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

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

Our 10-year strategy focuses on seven key objectives:

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

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

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

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL REVIEW

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

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

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

Risk Register

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

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

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

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

1. Financial viability:

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

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

2. Complaints and Grievances:

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

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

3. Retaining a highly skilled workforce and succession planning:

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

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

4. Demand versus capacity:

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2025

5. Significant IT failure and/or security breach

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

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

Structure, governance and management

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

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

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

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

Board Sub-Committees

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

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

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

Chief Executive

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

Auditor

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

Disclosure of information to auditor

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

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



Pat Graham
Chair of Board of Governors

10 November 2025

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF GOVERNORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Governors, who are also the directors of The Profound and Multiple Impairment Service for the purpose of company law, are responsible for preparing the Governors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Governors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The Governors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Matters on which we are required to report by exception

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

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

Responsibilities of Governors

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

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

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

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

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

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

To address the presumed risk of revenue recognition we;

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

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

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

Use of our report

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



Murray Dalgety C.A. (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified Accountants

144 Nethergate

Dundee

DD1 4EB

10 November 2025

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2025

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

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

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

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



Pat Graham
Governor

Company registration number 2717020 (England and Wales)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

1.12 Taxation

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

1.13 Constitution

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

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

3 Income from charitable activities

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

4 Income from other trading activities

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

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

6 Other income

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

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

7 Expenditure on raising funds

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

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

9 Grants payable

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Employees (Continued)

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

14 Other expenditure

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

15 Taxation

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Transfers

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

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

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

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

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

17 Tangible fixed assets

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

18 Stocks

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	47,786	21,917
Other debtors	1,141	-
Prepayments and accrued income	-	6,500
	<u>48,927</u>	<u>28,417</u>

20 Loans and overdrafts

	2025 £	2024 £
Bank overdrafts	-	13,772
	<u>-</u>	<u>13,772</u>
Payable within one year	-	13,772
	<u>-</u>	<u>13,772</u>

21 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank overdrafts	20	-	13,772
Deferred income	22	90,622	87,556
Accruals		32,246	31,942
		<u>122,868</u>	<u>133,270</u>

22 Deferred income

	2025 £	2024 £
Other deferred income	90,622	87,556
	<u>90,622</u>	<u>87,556</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	90,622	87,556
	<u>90,622</u>	<u>87,556</u>

Movements in the year:

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Deferred income (Continued)

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

23 Retirement benefit schemes

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

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

24 Restricted funds

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Restricted funds

(Continued)

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

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

25 Unrestricted funds - Designated

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

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

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Unrestricted funds - Designated

(Continued)

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

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

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

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

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

26 Unrestricted funds

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

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

27 Analysis of net assets between funds

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

27 Analysis of net assets between funds

(Continued)

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

28 Related party transactions

Transactions with related parties

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

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

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

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

29 Cash generated from operations

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

30 Analysis of changes in net funds

The charity had no material debt during the year.