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THE PROFOUND AND MULTIPLE
IMPAIRMENT SERVICE LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2007

TUESDAY



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COMPANIES HOUSE

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
Limited by Guarantee

Reference and Administrative Details of the Charity, its Governors and Advisors

GOVERNORS :
Mr George Brown, FCCA
Ms Hilary Came, BEd
Dr Martin Campbell, BA Hons PhD
Dr Hilary Cass, BSc FRCPCH
Professor James Hogg, BA PhD (Chair)
Ms Lynne Martin
Ms Jenny Miller
Mr Narendhra Morar BA HONS MA
Ms Jean Willson, CQSW

DIRECTOR : Ms Loretto Lambe

SECRETARY : Ms Kate Mure

PRINCIPAL OFFICE :
Springfield House
University of Dundee
Dundee
DD1 4JE

REGISTERED OFFICE :
c/o 33 Cornelia Street
Barnsbury Grove
Islington
London N7 8BA

REGISTERED COMPANY NUMBER : 2717020

REGISTERED CHARITY NUMBER : 1011895

AUDITORS :
Bird Simpson & Co
Chartered Accountants
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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GOVERNORS' REPORT

FOR THE YEAR ENDED 31ST MARCH 2007

The governors' submit their report and accounts for the year ended 31st March 2007

Reference and Administrative Details of the Charity, its Governors and Advisors

Details of charity and company registration numbers, auditors, bankers, registered and principal office are shown on the previous page of the financial statements

The governors, who are directors and trustees of the company and charity respectively, all of whom served throughout the year unless otherwise specified, are as follows

Mr George Brown, FCCA
Ms Hilary Came, BED
Dr Martin Campbell, BA Hons PhD
Dr Hilary Cass, BSc FRCPCH - resigned 13 03 07
Professor James Hogg, BA PhD (Chair)
Ms Lynne Martin - appointed 26 02 07
Ms Jenny Miller - appointed 13 02 07
Mr Narendhra Morar BA HONS MA
Ms Jean Willson, CQSW

Structure, Governance and Management

PAMIS 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. In the event of the company being wound up governors are required to contribute an amount not exceeding £5.

New Governors are appointed as follows

When there is a vacancy on the Board, a member or members of the Board of Governors nominate a person with relevant expertise, who is approved by the Board. The nominee is then met informally by the Chair and/or other Governor(s) and given information on the role and remit of a governor and of PAMIS. The nominee is then invited to a board meeting and formally appointed.

Training New governors are given a presentation on the work of PAMIS and given opportunities to meet with staff and attend specific PAMIS initiatives. They are also offered the opportunity to attend relevant conferences and seminars e.g. on charity and company law.

The Director implements policy decisions agreed by the Board of Governors to whom she reports four times a year.

Policy is developed in the light of the requirements of those commissioning PAMIS' services, e.g. local authorities and primary care NHS Boards. Freestanding projects are developed by the Director in consultation with staff in response to identified needs.

The Board of Governors meet four times a year in Scotland.

As required by the charities' Statement of Recommended Practice Accounting and Reporting by Charities (SORP) [revised 2005], PAMIS had undertaken a comprehensive risk assessment of its activities, facilitated by outside expert advice, and risk management strategies have been implemented. These have recently been reviewed and are currently being updated.

While PAMIS staff and activities have continued to expand, the need for core funding to ensure high-quality management of the organisation remains an imperative, and is reviewed on an ongoing basis.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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GOVERNORS' REPORT

FOR THE YEAR ENDED 31ST MARCH 2007

Objectives and Activities

Objectives:

PAMIS is a voluntary organisation working in partnership with children and adults with profound and multiple learning disabilities and their families

Our commitment is to ensure that

- people with profound and multiple learning disabilities are valued both as individuals and in the contribution that they make to the community
- their right to a full life shaped by personal choice, abilities and needs 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

To achieve this, PAMIS offers families

- practical help, training and information
- individual support, and participation in groups of family carers
- assistance with achieving better access to community resources whether mainstream or specialist
- the opportunity to significantly influence policy and services both at local and national levels

Activities

Family Support Service PAMIS now works in five principal regions of Scotland, i.e. Fife, Grampian, Greater Glasgow, South Lanarkshire and Tayside. The work is principally funded by Service Level Agreements with Local Authorities and Health Boards. In all five regions individual support and advice are given to families and professionals, and parents are enabled to make their voices heard at local and national levels. An extensive programme of training workshops and community leisure initiatives is also run. The Family Support Service's programme is delivered by a team of co-ordinators who work locally with both parents and professionals.

Projects & Initiatives

The PAMIS national **Information & Library Service** continues to expand. This service was funded initially by grants from The Gannochy Trust, Mencap City Foundation and Lloyds TSB Foundation for Scotland. Lloyds TSB have continued to support the work during 2006-07. The Scottish Executive's core funding grant also supports the Information & Library Service which manages the PAMIS/SCLD National Network on Profound and Multiple Learning Disabilities. Individuals can join the network online via our website which has recently been updated and includes a Network Bulletin Board whereby members can post queries and exchange information. All these activities continued to expand and develop during 2006-07.

The Sensitive Stories project, has been funded by a number of grant-making trusts. These included The Baily Thomas Charitable Fund, the Esmee Fairbairn Foundation, BBC Children in Need and the Roald Dahl Foundation. This is the third year of a 3 year project which has developed multi-sensory storytelling techniques to increase the understanding of young people with profound and multiple learning disabilities of sensitive topics such as health issues - e.g. understanding epilepsy, oral health, menstruation, growing up, lifetime changes, and experiencing loss and change. All stories were completed and detailed analyses of them began at the end of 2006 and will be completed by September 2007.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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GOVERNORS' REPORT (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

Projects & Initiatives (continued)

PAMIS' Futures project supports teenagers with profound and multiple learning disabilities and their families through the difficult years of transition, i.e. leaving children's services and moving into adult life. The project covers the areas served by Glasgow City Council and works with teenagers aged 14 to 19 years. During 2006-07 PAMIS successfully negotiated funding to continue and expand this highly successful project for a further 4 years. This expansion will commence after April 2007.

Healthy Lifestyles project this 3 year project, funded by the Big Lottery Fund, with complementary funding from the local authorities and NHS Boards where PAMIS operates, is now in its second year. Throughout 2006-07 training workshops for family carers were run on a number of health related topics. These included Moving & Handling Awareness, Respiration Difficulties, and Understanding & Managing Epilepsy. A parallel programme of community leisure activities that has proven health benefits was run alongside the training workshops. Over the first year of this project 638 people participated in and benefited from the project. These included people with profound and multiple learning disabilities and their parents and carers.

Personal Communication Passports This project provides personal communication passports for people with profound and multiple learning disabilities in the regions where PAMIS operates. A personal passport is a small compact document which is carried by the person at all times. The passport contains useful information, primarily about an individual's likes and dislikes. Important information such as specific safety or feeding issues is included to ensure that the person's care needs are met. Having such a passport is beneficial to both the person who does not communicate in traditional ways and the professionals and carers with whom he or she comes into contact on a daily basis.

SOMA PAMIS, working in partnership with Dundee City Council Disability Sports Team, has set up the SOMA Club (Sporting Opportunities for Motor Activities) in Dundee, which is run on a monthly basis. This new Motor Activities Programme has been especially devised for people with profound and multiple learning disabilities. A SOMA festival, where over 30 athletes with disabilities participated was held in March 2007. Taster days on SOMA were held during the past year in other regions where PAMIS operates.

Campaigns & Consultations

Over the past year PAMIS has actively contributed to national consultations. These included Review of the ILF (Independent Living Fund), Amendments to the Blue Badge Scheme, Direct Payments - New Draft Policy and Guidance, Review of Buildings (Scotland) Regulations 2004 - Access and Usability of Buildings, and Delivering a Healthy Future - An Action Framework for Children and Young People's Health in Scotland.

Campaigning for better services and social inclusion is an important aspect of our work. The Changing Places Accessible Loo Campaign is ongoing with over 130 local and national organisations who have signed up their support. Throughout 2006 - 2007 PAMIS, together with MENCAP, continued to run the Changing Places Consortium which is working to ensure that 'standard accessible toilets' are fully accessible to meet the needs of people with profound and multiple learning disabilities. The members of the consortium are MENCAP, PAMIS, Nottingham City Council, Dumfries & Galloway Council, Valuing People Team - Department of Health and The Same as You Team - Scottish Executive. The Consortium and its website were officially launched at Tate Modern, London, in July 2006 by Alison Lapper, the well known disabled artist.

PAMIS has also continued to actively lobby to raise awareness of the needs of people with profound and multiple learning disabilities with service providers as well as campaigning for equal access to health services.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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GOVERNORS' REPORT (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

Achievements and Performance

The PAMIS national Information & Library Service continued to expand and develop. We updated our website and made it more accessible which resulted in a significant increase of hits on the website. The PAMIS library collection over the last year increased to 1,964 catalogued resources, with 199 registered borrowers. There were a total of 776 loans recorded last year. This is almost a 100% increase from 2004-05 and 20% of this year's loans were for accessible resources i.e. PAMIS Multi-sensory Stories.

Changing Places Consortium. During the past year the number of Changing Places toilets on our website's UK map increased from 8 to 32 and 30 other venues have committed to installing a Changing Places toilet next year. An Early Day Motion (Westminster) and a Members' Motion (Scottish Parliament) in support of the campaign were tabled and were signed by over 90 MPs in Westminster and 60 MSPs in the Scottish Parliament. Eight venues across the UK won a 'Loo of the Year' award in 2006. The Consortium now has a representative on the British Standards Institute (BSI) committee that is amending BS8300 - which makes recommendations for the design of new buildings to meet the needs of disabled people. This committee is also considering developing a British Standard for Changing Places toilets. This is a major step forward and congratulations to all involved in the Changing Places Consortium.

PAMIS staff and family carers presented a number of papers to the IASSID-Europe Congress in Maastricht in August 2006 and organised with IASSID's Profound Intellectual and Multiple Disability Special Interest Research Group a number of symposia on 'Persons with Profound Multiple Disabilities' as part of the congress.

Winners of the Scottish Care Accolades 2007. The University of Dundee together with PAMIS were the winners in the category - 'Increasing Diversity of Practice Learning Opportunities'. The Making Sense of the Caring Experience module, developed by the University of Dundee and PAMIS, involved students spending time with unpaid (family) carers. The students observed and shadowed the daily lives of the carers.

Financial Review

The deficit for the period of £27,560 (2006 - deficit £84,540) has been taken to reserves. The governors believe that the resources available are sufficient for them to continue the objectives of the charity.

Unrestricted reserves were £32,293 at 31st March 2007 and were held to allow charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations.

Principal funding sources are the Scottish Executive, Angus Council, Aberdeen City Council, Aberdeenshire Council, NHS Grampian, Dundee City Council, Glasgow City Council, NHS Glasgow, Fife Council, South Lanarkshire Council and a wide range of grant making trusts, including the Big Lottery Fund. These sources of funding enabled our team of co-ordinators, project officers and head office management staff to provide intensive support to families, assist them to achieve better access to community resources, influence national and local policies and services, implement our family training programme, provide a national information and library, run projects on specific issues, and campaign and lobby for improved services for people with profound and multiple learning disabilities and their families.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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GOVERNORS' REPORT (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

Plans for Future Periods

The core of our work will continue to focus on supporting people with profound and multiple learning disabilities and their family carers. Over the next three years we will continue our work on improving the health and quality of life for the people we support. This will be achieved through the Healthy Lifestyles project's concentrated programme of training on all aspects of healthy living as well as a series of leisure and exercise interventions that have proven health benefits. We will also remain actively involved in responding to consultations and raising the very specific needs of the people we support, and through the Changing Places Consortium we will promote this campaign nationally to influence change. PAMIS will work with other organisations and networks, notably the Scottish Consortium for Learning Disabilities and our SCLD partners on joint initiatives, as well as the Learning Disability Alliance Scotland to ensure that the recommendations of the Same as You? - Scottish Executive Review, are fully implemented. Additionally, we will expand our work on transitions through our Glasgow based Futures project.

Going Concern

The Governors have reasonable expectation that the charity will continue in operational existence for the foreseeable future and have, thereafter, used the going concern basis in preparing the financial statements.

Statement of Governors' Responsibilities

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 company and of the profit and loss of the company for that period. In preparing those financial statements, the governors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The governors are responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to Auditor

In accordance with company law, as the company's directors, we clarify that

- a so far as we are aware, there is no relevant audit information of which the company's auditors are unaware, and
- b as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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GOVERNORS' REPORT (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

AUDITORS

The auditors, Messrs Bird Simpson & Co , Chartered Accountants, have indicated their willingness to continue in office under S 384 Companies Act 1985

FINANCIAL STATEMENTS

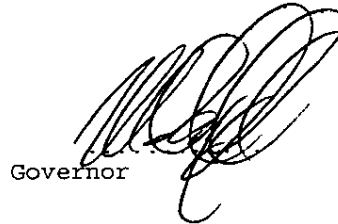
This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities

ANNUAL GENERAL MEETING

These accounts will be laid before the company in an annual general meeting

By Order of the Board

Chair 

Governor 

Date 12/2/07

**REPORT OF THE AUDITORS TO THE GOVERNORS OF
THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE**

We have audited the financial statements of The Profound and Multiple Impairment Service for the year ended 31st March 2007 which comprise pages 9 to 20. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or the opinions we have formed.

Respective responsibilities of governors and auditors

As described in the Statement of Governors Responsibilities the company's governors' are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether, in our opinion, the information given in the Governors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding governors' remuneration and other transactions is not disclosed.

We read the Governors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) as issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 13 to the financial statements.

REPORT OF THE AUDITORS TO THE GOVERNORS OF
THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE (Continued)

Opinion

In our opinion -

the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities of the state of affairs of the company as at 31st March 2007, and of its deficit for the year then ended,

the financial statements have been properly prepared in accordance with the Companies Act 1985,

the information given in the governors' report is consistent with the financial statements

Bird Simpson & Co

Messrs Bird Simpson & Co
Chartered Accountants
Registered Auditors
144 Nethergate
DUNDEE
DD1 4EB

12th December 2007

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED

Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

Including Incoming & Expenditure Account

FOR THE YEAR ENDED 31ST MARCH 2007

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	2006 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	88,094	19,000	107,094	131,074
Activities from generating funds	2	-	1,030	1,030	1,666
Investment income		6,008	-	6,008	4,348
Incoming resources from charitable activities	2	-	414,037	414,037	253,676
TOTAL INCOMING RESOURCES		94,102	434,067	528,169	390,764
RESOURCES EXPENDED					
Cost of generating funds					
Cost of generating voluntary income	3	25,025	-	25,025	16,455
Costs of charitable activities	3	33,387	451,526	484,913	422,387
Governance costs	3	44,961	830	45,791	36,462
TOTAL RESOURCES EXPENDED		103,373	452,356	555,729	475,304
NET OUTGOING RESOURCES BEFORE TRANSFERS		(9,271)	(18,289)	(27,560)	(84,540)
TRANSFERS					
Gross transfers between funds	-	(1,894)	1,894	-	-
Net movement in funds		(11,165)	(16,395)	(27,560)	(84,540)
RECONCILIATION OF FUNDS					
Total funds brought forward at 1 April 2006		43,458	55,166	98,624	183,164
Total Funds carried forward at 31 March 2007		<u>32,293</u>	<u>38,771</u>	<u>71,064</u>	<u>98,624</u>

The statement of financial activities includes all gains and losses in the year
All incoming resources and resources expended derive from continuing activities

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED

BALANCE SHEET

AS AT 31ST MARCH 2007


	<u>Notes</u>	£	<u>2007</u> £	<u>2006</u> £
FIXED ASSETS				
Tangible assets	6		-	13,749
CURRENT ASSETS				
Debtors and prepayments	7	20,547		528
Cash at bank and in hand		108,410		114,469
		<u>128,957</u>		<u>114,997</u>
CREDITORS - amounts falling due within one year	8/9	57,893		30,122
			<u>71,064</u>	<u>84,875</u>
NET CURRENT ASSETS				
TOTAL ASSETS LESS CURRENT LIABILITIES			£ <u>71,064</u>	£ <u>98,624</u>
The funds of the charity:				
Restricted Income Fund	10/12		32,293	55,166
Unrestricted Income Fund	10/12		38,771	43,458
			<u>71,064</u>	<u>98,624</u>
Total charity funds			£ <u>71,064</u>	£ <u>98,624</u>

These financial statements have been prepared in accordance with the special provisions (of Part VII) of the Companies Act 1985 relating to small entities and in accordance with the FRSSE (effective January 2005)

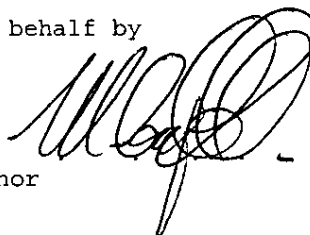
Approved by the governors and signed on their behalf by

Chair

Date


12/12/07

Governor



The notes on pages 11 to 20 form part of the financial statements

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2007

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Companies Act 1985, and the Charities SORP 2005 (Accounting and Reporting by Charities)

The company has taken advantage of the exemption in the Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company

1.2 Fund Accounting

- Unrestricted funds are available for use at the discretion of the Governors in the furtherance of the general objectives of the charity
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

1.3 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant
- Investment income is included when receivable
- Incoming resources from fundraising activities are accounted for when earned
- Incoming resources from grants, where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance
- The comparative figures of 2006 have been revised to take account of the new layout of the Accounts as revised by the 2005 SORP

1.4 Resources Expended

Expenditure is recognised on an accruals 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 comprise the 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
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity
- All costs are allocated between the expenditure categories of the 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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

Resources Expended - continued

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

1.5 Depreciation

Prior to 1st April 2006 all assets were capitalised and depreciation was calculated to write off the cost over the remaining useful life on a straight line basis of 25%. From 1st April 2006 the Governors have decided that all assets will be written off in the year of purchase unless there are particular circumstances meriting different treatment. The written down value of assets at 31st March 2006 has been charged to resources expended in the year ended 31st March 2007. The Governors consider that this change in policy reflects the charities utilisation of its assets more realistically and effectively.

1.6 Constitution

The Profound and Multiple Impairment Service ('PAMIS') is a company limited by guarantee subject to the provisions of the Companies Act 1985. 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.

1.7 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.

1.8 Pension costs

PAMIS participates in two defined benefit schemes. Pension costs are assessed in accordance with actuarial advice and based on the most recent actuarial valuation of the schemes. These costs are accounted for on the basis of charging the cost of providing pensions over the period during which the charity benefits from the employees' services.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

2 Incoming resources

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2007 Total</u>	<u>2006 Total</u>
Incoming resources from generated funds:				
Voluntary Income:				
Donations	100	-	100	3,124
Baily Thomas Charitable Trust	2,103	-	2,103	-
Mencap City Foundation	-	-	-	6,436
Scottish Executive	70,000	-	70,000	70,000
Scottish Consortium for Learning Disability	-	2,000	2,000	2,000
Alexander Moncur Trust	-	10,000	10,000	-
Lloyds TSB Foundation for Scotland	-	7,000	7,000	6,000
Perth & Kinross Council	-	-	-	5,000
The Highland Council	-	-	-	5,314
Esmee Fairbairn Foundation	-	-	-	10,589
NHS - Quality Improvement Scotland	-	-	-	9,178
Northwood Charitable Trust	3,500	-	3,500	3,000
The Gannochy Trust	10,000	-	10,000	10,000
The University of Dundee	1,500	-	1,500	-
Sundry Income	891	-	891	433
Total Voluntary Income	88,094	19,000	107,094	131,074
Activities from Generating funds:				
CDs and Videos	-	530	530	1,185
Sundries	-	-	-	258
Royalties	-	-	-	223
Speakers fee	-	500	500	-
Total income from generating funds	-	1,030	1,030	1,666
Investment Income:				
Bank interest received	6,008	-	6,008	4,348
Total investment income	6,008	-	6,008	4,348
Incoming resources from charitable activities				
Local Authorities	-	249,295	249,295	173,004
NHS Boards	-	75,853	75,853	55,954
Big Lottery Fund	-	67,419	67,419	-
Grant-making Trusts	-	17,080	17,080	24,718
MENCAP	-	3,601	3,601	-
Sundry income	-	789	789	-
Total Income from Charitable activities	-	414,037	414,037	253,676
TOTAL INCOMING RESOURCES	94,102	434,067	528,169	390,764

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

3. Resources expended

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2007</u>	<u>2006</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<u>Costs of generating funds</u>				
Costs of generating voluntary income				
Direct Costs				
Publicity Materials	1,886	-	1,886	-
Advertising	200	-	200	-
Total Direct Costs	<u>2,086</u>	<u>-</u>	<u>2,086</u>	<u>-</u>
Support Costs				
Salaries	22,309	-	22,309	15,681
Telephone	630	-	630	774
Total Support Costs	<u>22,939</u>	<u>-</u>	<u>22,939</u>	<u>16,455</u>
Total costs of generating voluntary income	<u>25,025</u>	<u>-</u>	<u>25,025</u>	<u>16,455</u>
 Costs of charitable activities				
Direct Costs				
Salaries	-	358,491	358,491	324,806
Other Staff Costs	5,376	21,695	27,071	25,048
Property Costs	2,000	13,594	15,594	16,563
Supplies & Services	7,982	11,559	19,541	10,534
Administrative Costs	5,678	27,471	33,149	22,677
Training Workshops Costs	1,142	8,593	9,735	10,077
Grant paid to individual	1,500	-	1,500	-
Total Direct Costs	<u>23,678</u>	<u>441,403</u>	<u>465,081</u>	<u>409,705</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

3. Resources expended - continued

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2007</u>	<u>2006</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
Cost of charitable activities - continued				
Support Costs:				
Salaries	9,709	-	9,709	-
Telephone	-	4,983	4,983	6,122
Accountancy fees	-	1,149	1,149	1,998
Legal fees	-	1,342	1,342	1,610
Insurance	-	2,649	2,649	2,952
Total Support Costs	9,709	10,123	19,832	12,682
Total cost of charitable activities	33,387	451,526	484,913	422,387
Governance Costs:				
Direct Costs:				
Audit fee	933	830	1,763	1,763
Governors travel & subsistence	2,343	-	2,343	2,832
Total Direct Costs	3,276	830	4,106	4,595
Support Costs:				
Salaries	39,493	-	39,493	27,759
Telephone	630	-	630	774
Accountancy fees	1,148	-	1,148	1,997
Legal fees	268	-	268	1,175
Insurance	146	-	146	162
Total Support Costs	41,685	-	41,685	31,867
Total Governance Costs	44,961	830	45,791	36,462
TOTAL RESOURCES EXPENDED	103,373	452,356	555,729	475,304

4. Net Outgoing Resources for the Year

This is stated after charging

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2007</u>	<u>2006</u>
			<u>Total</u>	<u>Total</u>
Auditors' Remuneration				
Audit Fee	933	830	1,763	1,763
Other remuneration	1,148	1,149	2,297	3,995
Depreciation of fixed assets	-	-	-	6,939

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

5. EMPLOYEES

	<u>2007</u>	<u>2006</u>
	£	£
Salaries	344,375	297,707
Employers NIC	25,119	22,091
Superannuation	41,739	33,037
	<hr/>	<hr/>
University of Dundee Overhead Charges	411,233	352,885
	18,769	15,361
	<hr/>	<hr/>
	430,062	368,246
	<hr/>	<hr/>

The average weekly number of employees during the year are as follows

	<u>2007</u>	<u>2006</u>
Cost of generating voluntary income	2 5	2
Charitable activities	13 5	11
	<hr/>	<hr/>
	16	13
	<hr/>	<hr/>

6. TANGIBLE FIXED ASSETS

	<u>2007</u>	<u>2006</u>
	£	£
Cost		
At 1st April 2006	56,749	46,304
Additions / Transfer to Revenue	(56,749)	10,445
	<hr/>	<hr/>
At 31st March 2007	-	56,749
	<hr/>	<hr/>
Depreciation		
At 1st April 2006	(43,000)	(36,061)
Charge for year / Transfer to Revenue	43,000	(6,939)
	<hr/>	<hr/>
At 31st March 2007	-	(43,000)
	<hr/>	<hr/>
Net book value at		
31st March 2007	£ -	£13,749
	<hr/>	<hr/>
At 31st March 2006	13,749	10,243
	<hr/>	<hr/>
Depreciation rate	-	25%

The written down value of assets at 31st March 2006 of £13,749 was charged to the SOFA expenditure during the year

7. DEBTORS AND PREPAYMENTS

	<u>2007</u>	<u>2006</u>
	£	£
Accrued Income	20,500	-
Other debtors	47	528
	<hr/>	<hr/>
	£ 20,547	£ 528
	<hr/>	<hr/>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

8. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR					
		<u>2007</u>		<u>2006</u>	
		£		£	
Other creditors		2,910		30,122	
Deferred Income		54,983		-	
		<u>£ 57,893</u>		<u>£ 30,122</u>	
9. Deferred Income					
		<u>2007</u>		<u>2006</u>	
		£		£	
Balance as at 1st April 2006		-		13,007	
Income released during the year		-		(13,007)	
Income deferred year ended 31st March 2007		54,983		-	
		<u>£ 54,983</u>		<u>£ -</u>	
10. MOVEMENT IN FUNDS					
	At				At
	1st April	Incoming	Resources		31st March
	2006	Resources	Expended	Transfer	2007
	£	£	£	£	£
<u>Restricted Funds</u>					
Family Support Services:					
Fife	2,039	53,908	50,064	-	5,883
Glasgow	528	60,137	57,694	-	2,971
Grampian	-	35,500	35,665	-	(165)
South Lanarkshire	6,124	37,386	37,383	-	6,127
Tayside	6,220	32,932	30,774	-	8,378
Healthy Lifestyles	4,974	148,418	141,831	-	11,561
Changing Places Consortium	602	4,631	8,240	3,007	-
Futures Project	2,718	25,069	27,248	-	539
Information & Library Service	4,691	19,000	29,213	5,522	-
Sensitive Stories	20,634	17,086	34,244	-	3,476
Scottish Executive	6,636	-	-	(6,636)	-
	<u>55,166</u>	<u>434,067</u>	<u>452,356</u>	<u>1,894</u>	<u>38,771</u>
<u>Unrestricted Funds</u>					
General Funds	43,458	94,102	103,373	(1,894)	32,293
<u>Total Unrestricted Funds</u>	<u>43,458</u>	<u>94,102</u>	<u>103,373</u>	<u>(1,894)</u>	<u>32,293</u>
<u>Total Funds</u>	<u>98,624</u>	<u>528,169</u>	<u>555,729</u>	<u>-</u>	<u>71,064</u>

Purposes of Restricted Funds

Fife Council

Fife Council has awarded an annual grant for the delivery of the PAMIS Family Support Service to parents and carers of people with profound and multiple learning disabilities in Fife. A grant from Fife Carers Strategy also contributes to this project, as well as funding the creating and updating of personal passports as necessary.

Glasgow

An award has been received from NHS Greater Glasgow and Clyde for the provision of the PAMIS Family Support Service to parents and carers of people with profound and multiple learning disabilities throughout Greater Glasgow.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

10. MOVEMENT IN FUNDS - continued

Grampian

PAMIS was awarded grants from Aberdeen City Council, Aberdeenshire Council, NHS Grampian and Moray Council to deliver the PAMIS Family Support Service to parents and carers of people with profound and multiple learning disabilities in the Grampian area

South Lanarkshire Council

South Lanarkshire Council has awarded an annual grant for the provision of the PAMIS Family Support Service to people with profound and multiple learning disabilities and their parents and carers living in South Lanarkshire

Tayside

Grant income is awarded by the three local authorities in Tayside which is spent on delivering the PAMIS Family Support Service in Angus, Dundee and Perth & Kinross

Healthy Lifestyles Project

This is a three year project, now in its second year, which is funded by the Big Lottery Fund, Local Authorities and NHS Boards in the regions where we work. It is specifically directed to promoting improved health. It will also address meeting unmet needs through improvements in lifestyle and in ways which involve and benefit people with profound and multiple learning disabilities and their family carers. The project will increase social inclusion as well as providing active enjoyment for the families involved.

Changing Places Campaign

This is a joint initiative with other voluntary organisations, and funding for PAMIS' involvement in the campaign comes from donations and grants from small trusts and agencies, as well as income received from 'Time for a Change' videos.

Futures Project

Glasgow City Council Social Work Services awarded a three year grant to PAMIS to support teenagers with profound and multiple disabilities and their families throughout a difficult transition process. The project, now in its third year, has successfully negotiated funding to continue and expand this project for a further four years.

Information & Library Service

This service was funded by grants from the Alexander Moncur Trust, Lloyds TSB Foundation for Scotland and SCLD. The Scottish Executive's core funding grant also supports the Information & Library Service which manages the PAMIS/SCLD National Network on Profound and Multiple Learning Disabilities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

10. MOVEMENT IN FUNDS - continued

Sensitive Stories

This 3 year project has been funded by a number of grant-making trusts. These included The Baily Thomas Charitable Fund, the Esmée Fairbairn Foundation, BBC Children in Need, Janssen Cilag and the Roald Dahl Foundation. This is the final year of this project which has developed multi-sensory storytelling techniques to increase the understanding of young people with profound and multiple learning disabilities of sensitive topics.

Purposes of Unrestricted Funds

Unrestricted Funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

11. PENSION SCHEME - DEFINED BENEFIT SCHEME

PAMIS clerical/secretarial staff are eligible to join the University of Dundee Superannuation Scheme. All other staff are eligible to join the University Superannuation Scheme. Both schemes provide benefits based on final pensionable salary. The assets of both schemes are held independently from those of PAMIS. Contributions to the schemes are charged to the Statement of Financial Activities so as to spread the cost of pensions over the employees working lives with the company. The contributions to both schemes are determined by qualified actuaries on the basis of triennial valuations using the projected unit method.

The pension charge for the year was £41,739.

University of Dundee Superannuation Scheme:

The company has not obtained a valuation showing the value of PAMIS' share of the scheme assets.

The most recent actuarial valuation of the scheme was at 1st August 2005 and showed a market value of Scheme's assets was £38,456,000 and that the actuarial value of the assets was 104% of the liabilities.

Currently the company contributes 21.05% of salaries into the fund. This will continue at this level for the year ended 31st March 2008.

University Superannuation Scheme:

The company has not obtained a valuation showing the value of PAMIS' share of the scheme assets.

The most recent actuarial valuation of the scheme was at 31st March 2005 and showed a market value of Scheme's assets was £21,739.7 million, and that the actuarial value of the assets was 126% of the liabilities.

Currently the company contributes 14% of salaries into the fund. This will continue at this level for the year ended 31st March 2008.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

12. RECONCILIATION OF ASSETS AND LIABILITIES BETWEEN FUNDS

The assets and liabilities at 31st March 2007 may be analysed as follows

	Unrestricted 2007 £	Restricted 2007 £	Total 2007 £	Total 2006 £
Tangible assets	-	-	-	13,749
Debtors and prepayments	38	20,509	20,547	528
Cash at bank and in hand	74,329	34,082	108,410	114,469
Creditors amounts falling due within one year	(42,073)	(15,820)	(57,893)	(30,122)
	<u>£ 32,293</u>	<u>£ 38,771</u>	<u>£ 71,064</u>	<u>£ 98,624</u>

13. GOVERNORS

The governors received no remuneration during the period. However, a salary was paid to an employee of PAMIS who is connected to a member of the Board of Governors as follows

Professor James Hogg is related to an employee, Loretto Lambe, who is his wife. The gross remuneration paid to the related party for the year to 31st March 2007 was £32,850 (2006 - £41,495)

Appropriate travel expenses have been reimbursed to all governors, amounting to £2,343 (2006 - £2,832)

14. AUDITORS ETHICAL STANDARDS

In common with many businesses of our size and nature we use our auditors to assist with the preparation of the financial statements

15. CAPITAL COMMITMENTS

The company has no capital commitments as at 31st March 2007

16. CONTINGENT LIABILITIES

The company has no contingent liabilities as at 31st March 2007

17. POST BALANCE SHEET EVENTS

The company has no post balance sheet events to report