

Charity Registration No. 1011895 & SC038601

Company Registration No. 2717020 (Scotland)

**THE PROFOUND AND MULTIPLE
IMPAIRMENT SERVICE**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2016

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THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Ms Lynne Martin Mr Alex Davidson (Chair) Ms Catherine Heaney Professor Timothy Kelly BA MSW PhD Ms Pat Graham Mr Jack Blaik Dr Donald Macaskill
Director	Ms Jenny Miller
Secretary	Ms Kate Mure
Charity number	1011895 & SC038601
Company number	2717020
Principal address	Springfield House, 15/16 Springfield The University of Dundee DUNDEE DD1 4JE
Registered office	c/o 33 Cornelia Street Barnsbury Grove Islington London N7 8BA
Auditors	Bird Simpson & Co. 144 Nethergate Dundee DD1 4EB
Bankers	The Royal Bank of Scotland Perth Chief Office 12 Dunkeld Road Perth PH1 5RB

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2016

The Governors present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 2015)"

Objectives and activities

PAMIS was established 24 years ago with the principal aim of supporting people with profound and multiple learning disabilities (PMLD) and their families to live an inclusive life and realise their full potential.

As an organisation we have grown over the past quarter of a century, and developed resources and tools that have engaged people with PMLD in a wide range of community based activities. Although there have been pockets of mainstreaming this activity and engaging with the wider community, the reality is that for many people with PMLD and their families there are limited opportunities to engage in a meaningful and included life. The use of self-directed support (SDS) options as a tool to enable people with PMLD to access the services and resources they want to enhance the quality of their lives is currently largely unachievable because there are very limited accessible and appropriate resources and services for people with PMLD to access. Unless education and training, adequate manpower and community commitment is sourced people with PMLD will return to excluded lifestyles within out of date services offering limited individualised opportunities.

We are the only organisation in the UK that works solely for people with PMLD and their family carers and are also recognised for this work internationally. We strive to lead on research, practice and development of policy and services that support Scotland to value, respect and include people with PMLD and their family carers.

The Governors have paid due regard to guidance issued by the Charity Commission and OSCR in deciding what activities the charity should undertake. All of these activities have at the core the intention to promote a more inclusive society.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2016

In order for PAMIS to achieve its charitable objectives work is carried out through a range of services and projects, including:

- A dedicated **Family Support Service** with Directors in Tayside, Grampian, South Lanarkshire, Fife and Greater Glasgow and Clyde.
- Additional intensive support to family carers through the difficult and often stressful period of **transition** from children to adult services.
- **Cultural and Leisure projects** to promote accessible leisure activities for people with profound and multiple disabilities and enable them to use the range of self-directed support options. PAMIS are committed to sourcing funding and support to build on the resources currently available and to develop communities where people with PMLD are able to participate and access cultural, leisure and recreational activities; where they can join clubs with others and make friends based on mutual interest; communities that engage and support family carers and enable parents, grandparents and siblings to have family time and personal time; and to have time that is not solely about their caring role.
- Engagement in a wide range of **consultations and campaigns**. In particular we run the highly successful *Changing Places Campaign* in collaboration with *Mencap* and several UK organisations which has resulted in the creation of fully accessible toilet facilities across the UK.
- Support and advice regarding **Self Directed Support**. This work also includes developing family carers' communication skills through empowering conversations workshops that enable them to then have effective discussions within their local authorities about packages of care.
- The **PAMIS digital passports** is a central part of the work undertaken by PAMIS and is essential in order to enable family carers, paid carers and professionals to better manage the care and support of people with PMLD. It has opened up the communication between the person with PMLD, family carers, paid carers and practitioners on issues related to health and social care. The passport is supporting family carers to coproduce health and social care for their family member and provides the confidence that the right information at the right time is given to the right people in order for the right decisions/interactions/activity to be given.
- The **Information and Library Service** which is based at the head office in Dundee provides specialist advice and information on all areas concerning complex disabilities. There is also an extensive library which lends resources including the multisensory stories across Scotland.
- **Education and development** of communities, of the workforce both current and the next generation, is a core consideration if people with PMLD are to be included as valued and respected individuals within their communities. PAMIS recognises that it is not because communities intend to or want to exclude people, it is because very often they do not have the skills, knowledge or resources to include them. PAMIS offers high quality training and development, practice education placements for the current and future workforce across a range of professionals/practitioners, and practical advice, tools and ongoing support. PAMIS is committed to sharing their range of resources locally, nationally and internationally, and across sectors. Family carers are core to the delivery of our education and are supported, developed and employed as family carer consultants.
- **Research and best practice** is core to the work developed within PAMIS and we actively contribute to and undertake our own research. We are involved with the Scottish Consortium for Learning Disabilities and the Scottish Learning Disabilities Observatory. Family carers communicate and engage with PAMIS about their hopes and aspirations for future research. We are committed to undertake research that has been identified by family carers as being beneficial to contributing to the advancement of the health, wellbeing and education of people with PMLD. Following a request from several family carers, PAMIS are undertaking a literature review that will inform and provide a framework for future possible research into the use of eye gaze technology. In addition the PAMIS Postural Care project is an example of a local, evidence based project now being rolled out nationally across Scotland.

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

FOR THE YEAR ENDED 31 MARCH 2016

- **Bereavement and loss** – This resource supports family carers and practitioners to explore the bereavement and loss experiences of people with profound and multiple learning disabilities, their reactions to bereavement and how to provide support by considering the circumstances that may further exacerbate grief. Providing suggestions of support, it shows us ways of engaging people with profound learning disabilities in the sensitive issues around bereavement and loss. The resource also shares experiences of bereaved parents and carers who have cared for someone with profound learning disabilities and complex healthcare needs. It goes on to show how in order to understand the specific issues related to bereaved families, it is necessary to gain a better understanding of their life experience. Families' experiences demonstrate that the extent to which the palliative care needs of people with such complex disabilities are met will shape the experience of bereavement for families. In essence, "bad deaths" have been those which have prevented families from meeting the palliative care needs of their son or daughter. PAMIS are now delivering this as a training course following numerous requests from practitioners from a number of disciplines and services.
- **Volunteering** - PAMIS has regular volunteers who support many of the activities undertaken within each of the current PAMIS areas. In addition there are many people who also contribute to PAMIS through fundraising and raising the profile of inclusion via social media. PAMIS is committed to further expanding the volunteering contributions and is currently developing an exciting model of engagement, development and support for these essential team members.

All of these activities ensure the PAMIS commitment that:

- people with PMLD are valued both as individuals and in 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 that their views are fully taken into account in service development.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2016

Achievements and performance

Chief Executive Report

It is exciting to be reporting on the PAMIS activity and achievements for my first full accounting year as CEO. PAMIS is a dynamic, responsive, caring, proactive organisation and I am proud to be a part of it. I work with inspirational people – people with profound and multiple learning disabilities, their family carers and PAMIS staff. This year April 2015- March 2016 has seen recognition of the work and commitment to promote inclusion of some of the most excluded people in our communities. We were shortlisted for the prestigious GSK (in partnership with the Kings Fund) IMPACT award and we were delighted to hear that we made the top 10 winners in May 2016. We were also highly commended in the Scottish Charity Awards 2015 SCVO Cracking Campaign. This was in recognition for our tireless campaigning for accessible Changing Places Toilets.

We are grateful to all our funders and fundraisers that have enabled us to progress so many projects this year. The further development of the multisensory story telling resources have become a legacy to the pioneering work of Loretto Lambe, founder of PAMIS. Sadly Loretto passed away in October 2015 but we continue to pay tribute to her work and the strong foundations that she laid for PAMIS as the only organisation in Scotland solely supporting people with PMLD and their family carers.

Our passion for sharing knowledge, skills and expertise has been evident in the number of practice placements we have provided this year for pre-registration students from social work, occupational therapy and supporting modules for nursing, medical and orthoptic students. These learning opportunities are all supported by family carers who are committed to supporting the learning and development not only of the current and next generation of health and social care practitioners but also of their local communities. The portfolio of education and development that is now on offer for a range of staff would not be possible or as effective without the expertise and wisdom of the family carers. This has been demonstrated in the empowering postural care training that supports a unified approach to postural care in order to promote good body shape for people with PMLD. Through Scottish Government funding PAMIS is co-ordinating trainers from across professions, sectors and including family carers to roll out the postural care training approach already used within Lanarkshire and Grampian. Family carers within these areas have highlighted the difference this co-produced approach has made to their sons and daughters and indeed their own lives. We have secured funding to employ a Learning and Development Director in the coming financial year to take forward an ambitious learning and development agenda.

This year also saw us extend our services and input into additional areas in Scotland. We provided support and facilitation within Highland at a transition event that has led to further engagement with our PAMIS digital passports, multisensory storytelling and Changing Places Toilet Campaign. We have also secured funding from NHS Lothian to begin working with families in this areas and have commenced engagement.

In addition to this information a more detailed account of our activity will be provided in our full annual report. However highlighted below are some of the key outputs from this year's work.

- **PMLD awareness week** – Special events ran across the five areas of PAMIS in Scotland reaching out to a whole new audience. Facebook and Twitter figures showed a huge surge in posts and it got a mention at Scottish Parliament.
- **Changing Places Toilet Campaign** – an increase in the number across Scotland now at 135. The campaign included fundraising by a family for the CP toilet at Arbroath harbour and a cycle from Leeds to Arbroath - "Loo Tour of Great Britain" - to raise awareness and money for this fully accessible toilet. Following on from the cycle, Angus Council agreed to fund the remaining costs and install the toilet. PAMIS also ran a Spend a Penny for PAMIS campaign leading up to World Toilet Day and we were supported by Scottish Government departments. The opening of the transport hub at Galashiels was attended by Transport Scotland. A UK interactive map has been developed so families can plan their journeys, access detailed information and photographs and give feedback, good or bad, after their visit.

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

FOR THE YEAR ENDED 31 MARCH 2016

- **Student practice placements** - 12 Social Work, 2 Occupational Therapy, 6 Social Work – observational placements.
- **Families supported** – 656
- **Professionals who PAMIS work with** – 1,035
- **Main funders** who have supported PAMIS - 24
- PAMIS successfully secured Scottish Government funding to further develop the **PAMIS digital passports** - this interactive e-book covers social, emotional and physical care needs of the person being cared for. Training has been offered to health, social care and education professionals and covers what digital passports are, how to develop the tool, how to use it within your organisation and keeping data safe and secure. Families are also trained in developing it for their young person.
- **Future choices** – Supporting transitions for young people with PMLD and training and support for family carers was in operation in all five *PAMIS* areas until July 2016.
- **Leisure and cultural activities** including adaptive ski-ing; music therapy; visits to activity centres; adapted boats and bikes; friendship club; clay club; fun days; swimming; wheelchair ice-skating and yoga.
- **Multisensory storytelling** – development of a training resource in memory of PAMIS founder, Loretto Lambe, in partnership with Tayberry Enterprise; developing multi-sensory stories for an Angus school creating an easily accessible library within the area; and approximately 200 stories have been loaned out to families and other organisations throughout Scotland.
- **5th Annual Burns Supper** raised over £7,000 with John Swinney MSP as guest of honour.
- The Grampian mentoring project was completed in March 2016 and has matched family carers for ongoing support.
- Family Support Directors continue to provide core support to family carers and those supporting people with PMLD. This year has seen an increase in intensive support to a number of family carers due to failures within the health and social care provision. These have resulted in engagement with local MSPs but appear indicative of the current climate of limited budgets and local upheaval of services.
- **Postural Care** - South Lanarkshire have been leading on a project with NHS Lanarkshire supporting family carers as postural care champions. Leaflets and a short film have been produced and certificates were presented to family carers during national PMLD awareness week. A section 16B award from the Scottish Government was received to further roll this work out across Scotland and develop a postural care strategy for Scotland. Grampian postural care champions were also developed. A south Lanarkshire mum presented at the AHP Children and Young People Conference in Stirling in January about postural care.
- PAMIS Fife contributed to Shared Care Scotland "Sustainability Think Tank" and the sustainability Short Break Resource publication.
- Continue to represent the voice of people with PMLD at a range of local and national strategic groups.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Educational Resources

- We supported the development of the NHS Education for Scotland learning bytes for nurses and other professionals working with people with PMLD and also supported the training and development of their family carers and people with lived experience of health issues as educators.
- We contributed to a project supporting the student nursing pre-registration curriculum in relation to bereavement and loss resources.
- We assisted the development of a new Dundee University module to support the knowledge regarding people with learning disabilities for pre-registration nursing using clinical skills simulation/ scenarios.
- The Ryan Harper Legacy Day in the Life experience was rolled out to other professions and used within other higher education institutions. We worked with NES and Alzheimer Scotland in the design and implementation of an experience for dietetic students at Queen Margaret University and in the updating of the underpinning resources and approach.
- Bereavement and Loss training was delivered to 3 groups in Scotland and one in England.
- Digital Passport and Manage IT workshops were held in PAMIS areas and presentations given to Learning Disabilities Strategic Group, Dundee; White Top Centre, Dundee; Social Work, Dundee; Nursing Students, Edinburgh Napier; Provider's Forum, Dundee; Capability Scotland, Dundee.
- Guardianship, welfare and finance workshops for family carers.
- Alexander Technique workshop for family carers.
- Empowering Conversations across all PAMIS areas.

Research

- Supporting Glasgow University with a research project investigating mental wellbeing with people with PMLD.
- The Digital Health and Care Institute application has been submitted in partnership with Robert Gordon University titled: *Evaluating medication alert software with people and carers living with profound and multiple learning disabilities: A pilot project evaluating barriers and the feasibility.*

Papers published:

- Young, H. (2016). Overcoming barriers to grief: supporting bereaved people with profound intellectual and multiple disabilities. *International Journal of Developmental Disabilities*. DOI:10.1080/20473869.2016.1158511
- <https://uod.box.com/s/ma73ljccrh5xh7bk3bu74hf2v3kp156c>
- Young, H. & Garrard, B. (2016). Bereavement and loss: developing a memory box to support a young woman with profound learning disabilities. *British Journal of Learning Disabilities*, 44, 78-84.
- <https://uod.box.com/s/ugpi4y19n1rtrn8kujjvlgfyfep8igk2>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2016

Conference and workshop session presentations:

- Holyrood Conference - Learning Disabilities: Are we doing enough in Scotland for people with Profound and Multiple Learning Disabilities (PMLD)?
- Lothian physical activity conference.
- Digital Health AHP conference Queen Margaret University.
- IT for all Glasgow Centre for Inclusive Living.
- IPE Network – Robert Gordon University.
- Sensitive stories at The Village Storytelling Centre festival at the Centre for Contemporary Arts Glasgow.

Staff Development

- Following staff development reviews areas for training and development were taken forward and local, national and international courses and conferences were attended.
- One member of staff is currently undertaking Diploma in Person Centred Counselling.
- Internal staff development and support was provided.

Digital Strategy

- Alignment of all offices and staff with the Dundee University IT Dept.
- Use of digital technology to reduce carbon footprint and travel expenses has been further developed.
- Use of digital technology to support family carers in remote areas is also being explored.

Consultations April 2015 – March 2016

- Waiving of charges in relation to Social Care (Self-Directed Support) Act 2013 and Carers Bill.
- A Duty to Support Carers: A National Approach to Eligibility Thresholds.
- Health Improvement Scotland – Building a comprehensive approach to reviewing the quality of care.
- Services in relation to children at risk of becoming looked after etc. Order 2016 – Informal Consultation Paper.
- Consultation on Draft Health & Social Care Vision & Priorities.
- Dundee Health & Social Care Partnership.
- National Care Standards – consultation on the Principles.
- Draft Order to revise the procedures for complaints about social work .
- Consultation on the GDC's draft guidance on candour - being open and honest when things go wrong.
- United Nations Convention on the Rights of Persons with Disabilities (UNCPRD) The Scottish Government's Draft Delivery Plan (2016-2020).
- Consultation on a Proposal for a bill to Abolish Charges for Non-Residential Social Care.
- Perth and Kinross Health and Social Care Draft Joint Strategic Commissioning Plan 2016-19.
- Consultation on the Scottish Law Commission report on Adults with Incapacity – March 2016.
- Review of learning disabilities and autism in Scottish mental health law.
- Supporting national strategy development –
 - The Scottish Government Accessible Transport Group developing an accessible transport strategy for Scotland.
 - Independent Living Fund ILF working group contributing to the discussions regarding the opening up of the new ILF fund for Scotland.
 - Postural Care strategy - PAMIS is leading on the development of this with funding secured from Scottish Government.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Financial review

The surplus for the year of £6,754 (2015 - restated deficit £49,133) has been taken to reserves. The governors believe that the resources available are sufficient for them to continue the objectives of the charity.

Unrestricted funds were £166,745 at 31st March 2016 and were held to allow charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations. Included in this amount are designated funds of £152,522. Restricted funds were £190,142 at 31st March 2016, and a detailed summary of these can be seen in note 17 to the accounts.

In order to comply with the requirements of FRS102 an accrual annual holiday pay unused at 31st March 2015 and 2016 has been brought into the accounts. This required the restatement of fund balances as at 31st March 2015.

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 level of reserves has been maintained throughout the year.

The Governors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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 over the past year steps were taken to secure additional unrestricted funding. This is reviewed on an ongoing basis.

Factors affecting the financial position in future periods

In the current economic climate financial and funding risks are high. PAMIS therefore has spent this year establishing strong relationships with statutory funders and other voluntary organisations in order to increase the chance of being awarded grants. As the only organisation working solely with people with PMLD we are in a stronger position and have also increased our training activity which provides us with additional revenue. This current year finances have been secured from a range of funders and there are no immediate financial risks to the organisation.

We have raised our social media presence which has increased the donations and fund raisers considerably over the year. We will continue to develop this area as a valuable source of funding.

The finance committee is a subgroup of the Board and meets at least 4 times a year. They prepare a report for the main Board meeting where all risks are identified and discussed.

Our other risk is the loss of our highly skilled staffing group. In order to mitigate for this we provide support and supervision and ongoing development for staff thereby making it a desirable and attractive place to work. We are also ensuring that staff have a broader overview of the specific projects so that we can skill mix should we be required. The practice placements we offer also grows the next generation of our workforce and in the past we have successfully recruited from this bank of prospect practitioners. In addition we will be developing a volunteer workforce to support the work we do.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2016

Plans for the future

PAMIS wishes to remain at the forefront of supporting inclusive communities for some of the most excluded people in our society. This is a challenging agenda but through the current and predicted work plan we are developing resources, education and support for communities and those supporting people with PMLD. PAMIS also has an increased emphasis on widening the participation both geographically and also with culturally diverse groups. However following the rigorous process of being shortlisted for the GSK (in partnership with the Kings Fund) IMPACT Awards we recognise that as an organisation we require to redesign the PAMIS core structure. This will put us in line with other organisations and enable us to provide greater assistance to other organisations - such as SCLD, Scottish Government, The Care Inspectorate, SSSC, the special health boards such as NHS Education for Scotland and Health Improvement Scotland - in order for them to support and include the voice of people with PMLD and their family carers. We also recognise the need to work collaboratively with other organisations in order to support diverse and hard to reach populations.

These plans will form the basis for our work in the coming year.

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

Ms Lynne Martin

Mr Alex Davidson (Chair)

Ms Catherine Heaney

Professor Timothy Kelly BA MSW PhD

Ms Pat Graham

Mr Jack Blaik

Dr Donald Macaskill

Recruitment and appointment of new governors

The Board of Governors has the power to appoint new governors. Vacancies are filled by nomination and elected by a simple majority. 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, and complex disabilities. Induction for new governors involves awareness of a governor's responsibilities, the governing document, administrative procedures and the history of the organisation. New governors also receive copies of the previous year's annual report and account.

None of the Governors has any beneficial interest in the company. All of the Governors are members of the company and guarantee to contribute £5 in the event of a winding up.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2016

The Chief Executive implements strategic decisions agreed by the Board of Governors to whom she reports four times a year. Strategy is developed through engagement with family carers and from requirements of those commissioning PAMIS' services, e.g. local authorities NHS Boards and the Scottish Government. The work programme is developed by the Chief Executive and the highly skilled staff team in response to identified needs. Staff receive regular support and supervision and also undertake a personal development review on an annual basis which forms the basis for attendance at relevant conferences, development activities etc.

Statement of Governors' responsibilities

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 accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Governors to prepare accounts 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 accounts, the Governors are required to:

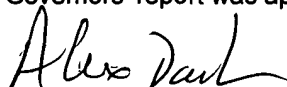
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 accounts comply with the Companies Act 2006. 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.

Auditor

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

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



Mr Alex Davidson (Chair)

Governor

Dated: 07/12/16

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

We have audited the financial statements of The Profound and Multiple Impairment Service for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

This report is made solely to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Governors and auditor

As described in the statement of Governors' responsibilities, the Governors, who are also the directors of The Profound and Multiple Impairment Service for the purposes of company law, are responsible for preparing the Governors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the accounts give a true and fair view.

The Governors have elected for the accounts to be audited in accordance with the Charities & Trustee Investment (Scotland) Act 2005 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 44(1)(c) of the Charities & Trustee Investment (Scotland) Act 2005 and report in accordance with that Act.

Our responsibility is to audit the accounts 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 accounts give a true and fair view and are prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the information given in the Governors' Report is not consistent with those accounts, the charity has not kept adequate accounting records, if the charity's accounts are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit.

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

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Governors; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Governors' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Opinion on accounts.

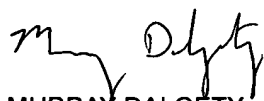
In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the accounts have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Governors' Report is inconsistent in any material respect with the accounts; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



MURRAY DALGETY

(Senior Statutory Auditor)

for and on behalf of Bird Simpson & Co.

7th December 2016

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co. is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 (Restated) £
<u>Income from:</u>					
Voluntary income	2	118,391	87,468	205,859	128,157
Charitable activities	3	-	631,326	631,326	706,817
Investments	4	988	-	988	3,219
Total income		119,379	718,794	838,173	838,193
<u>Expenditure on:</u>					
Raising funds	5	142,803	-	142,803	152,331
		142,803	-	142,803	152,331
Charitable activities	6	28,825	659,791	688,616	734,995
Total resources expended		171,628	659,791	831,419	887,326
Net (outgoing)/incoming resources before transfers		(52,249)	59,003	6,754	(49,133)
Gross transfers between funds	11	43,578	(43,578)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(8,671)	15,425	6,754	(49,133)
Fund balances at 1 April 2015		175,416	174,717	350,133	399,266
Fund balances at 31 March 2016		166,745	190,142	356,887	350,133

Comparative figures have been restated to reflect the adoption of FRS102.

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	2016 £	£	2015 £	£ (Restated)
Current assets					
Debtors	13	2,200		3,625	
Cash at bank and in hand		491,895		428,293	
		<u>494,095</u>		<u>431,918</u>	
Creditors: amounts falling due within one year		<u>(137,208)</u>		<u>(81,785)</u>	
Net current assets			<u>356,887</u>		<u>350,133</u>
Income funds					
Restricted funds	17		190,142		174,717
<u>Unrestricted funds</u>					
Designated funds		152,522		152,522	
General unrestricted funds		<u>14,223</u>		<u>22,894</u>	
			<u>166,745</u>		<u>175,416</u>
			<u>356,887</u>		<u>350,133</u>

Comparative figures have been restated to reflect the adoption of FRS102.

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 2016, 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 Governors' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the board of directors and authorised for issue on 7th December 2016 and are signed on its behalf by:



Mr Alex Davidson (Chair)
Governor



Ms Pat Graham
Governor

Company Registration No. 2717020

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2016 £	£	2015 £ (Restated)	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		21,476		(67,062)
Investing activities					
Interest received		988		3,219	
Net cash generated from investing activities			988		3,219
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			22,464		(63,843)
Cash and cash equivalents at beginning of year			367,191		431,034
Cash and cash equivalents at end of year			389,655		367,191
Relating to:					
Bank balances and short term deposits			491,895		428,293
Bank overdrafts			(102,239)		(61,102)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Company information

The Profound and Multiple Impairment Service is a private company limited by guarantee incorporated in Scotland. The registered office is c/o 33 Cornelia Street, Barnsbury Grove, Islington, London, N7 8BA.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2016 are the first accounts of The Profound and Multiple Impairment Service prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 20.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Governors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 Incoming resources

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 2016

1 Accounting policies

(Continued)

1.5 Resources expended

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

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

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

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

1.6 Cash and cash equivalents

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

Basic financial assets

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

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 receipts 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.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

1.7 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.

1.8 Retirement benefits

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

1.9 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.

1.10 Constitution

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

2 Voluntary income

	Unrestricted funds	Restricted funds	Total 2016	Total 2015
	£	£	£	£
Donations and gifts	15,391	7,681	23,072	17,157
Government and other grants	103,000	79,787	182,787	111,000
	<u>118,391</u>	<u>87,468</u>	<u>205,859</u>	<u>128,157</u>
For the year ended 31 March 2015	<u>128,157</u>	<u>-</u>		<u>128,157</u>

3 Charitable activities

	2016 £	2015 £
Sales within charitable activities	11,256	8,323
Performance related grants	620,070	698,494
	<u>631,326</u>	<u>706,817</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

4 Investments

	2016	2015
	£	£
Interest receivable	988	3,219

5 Raising funds

	2016	2015
	£	(Restated) £
<u>Costs of generating voluntary income</u>		
Fundraising agents	27,384	27,399
Office costs	3,372	3,856
Other fundraising costs	3,409	2,529
Staff costs	105,831	116,188
	<u>139,996</u>	<u>149,972</u>
Costs of generating voluntary income	139,996	149,972
<u>Trading costs</u>		
Support costs	2,807	2,359
	<u>142,803</u>	<u>152,331</u>
For the year ended 31 March 2015		
Costs of generating voluntary income		152,331

Comparative figures have been restated to reflect the adoption of FRS102.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

6 Charitable activities

	2016 £	2015 £ (Restated)
Staff costs	531,493	539,243
Staff travel costs	47,732	32,354
Staff training and conferences	3,519	1,389
Rent, rates & office equipment	25,233	25,535
Subscriptions	2,134	2,150
Computer costs	12,102	19,350
Post, stationery & advertising	10,166	17,427
Sundries & other costs	23	411
Volunteer expenses	77	-
Hire of venues	5,217	5,403
Catering costs	4,983	7,329
Tutor fees & travel costs	35,142	33,190
Materials	3,383	480
Miscellaneous workshop costs	223	393
Participants travel costs	147	1,483
	<u>681,574</u>	<u>686,137</u>
Grant funding of activities (see note 7)	-	42,308
Share of governance costs (see note 8)	7,042	6,550
	<u>688,616</u>	<u>734,995</u>
Analysis by fund		
Unrestricted funds	28,825	
Restricted funds	659,791	
	<u>688,616</u>	
For the year ended 31 March 2015		
Unrestricted funds		95,225
Restricted funds		639,770
		<u>734,995</u>

7 Grants payable

	2016 £	2015 £
Time4you grants	-	42,308
	<u>-</u>	<u>42,308</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

8 Support costs

	Support costs £	Governance costs £	2016 £	2015 (Restated) £	Basis of allocation
Staff costs	123,267	9,692	132,959	180,733	% of time
Audit fees	-	4,074	4,074	4,075	Governance
Accountancy	-	360	360	384	Governance
Legal and professional	-	5,415	5,415	3,600	Governance
Governors' costs	-	912	912	551	Governance
	<u>123,267</u>	<u>20,453</u>	<u>143,720</u>	<u>189,343</u>	
Analysed between					
Raising funds	96,139	13,411	109,550	116,188	
Charitable activities	27,128	7,042	34,170	73,155	
	<u>123,267</u>	<u>20,453</u>	<u>143,720</u>	<u>189,343</u>	

Comparative figures have been restated to reflect the adoption of FRS102.

9 Governors

Appropriate travel expenses have been reimbursed to all governors, amounting to £912 (2015 £551).

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

10 Employees

Number of employees

The average monthly number employees during the year was:

	2016 Number	2015 Number
Raising funds	2	2
Governance	1	1
Charitable activities	20	17
	<u>23</u>	<u>20</u>

Employment costs

	2016 £	2015 £ (Restated)
Wages and salaries	527,521	523,246
Social security costs	38,308	35,485
Other pension costs	71,495	69,827
	<u>637,324</u>	<u>628,558</u>

* The staff numbers above represent proportionate allocation of staff members time. Consequently the cost of generating voluntary income actually represents the proportionate time of three members of staff.

The number of employees whose annual remuneration was £60,000 or more were:

	2016 Number	2015 Number
£60,000 - £65,000	<u>-</u>	<u>1</u>

Comparative figures have been restated to reflect the adoption of FRS102.

11 Transfers

Included in transfers between unrestricted and restricted funds is a 7% management charge of £31,567 and a core salaries charge of £12,160. The management charge has been charged to Family Support Services, Fife Music & Storytelling, Postural Care, Training, Digital Passports and Manage IT projects. The core salaries charge has been charged to Future Choices and the Self-Directed Support Projects.

During the year there was also a transfer of £10,000 from the Self-Directed Support Project to Leisure Project Glasgow.

Remaining funds left in Manage IT (£8) and Shared Care Scotland - Time4U (£13) were transferred to core unrestricted funds now that these projects have ceased. The final deficit on the Bereavement and Loss project of £170 was also transferred to core funds.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

12	Financial instruments	2016	2015
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	494,095	431,918
		<u></u>	<u></u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	137,208	81,785
		<u></u>	<u></u>
	Comparative figures have been restated to reflect the adoption of FRS102.		
13	Debtors	2016	2015
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	2,200	3,625
		<u></u>	<u></u>
14	Loans and overdrafts	2016	2015
		£	£
	Bank overdrafts	102,239	61,102
		<u></u>	<u></u>
	Payable within one year	102,239	61,102
		<u></u>	<u></u>
15	Government grants		
	Deferred income is included in the financial statements as follows:		
		2016	2015
		£	£
		14,190	-
		<u></u>	<u></u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

16 Retirement benefit schemes

Defined benefit schemes

PAMIS administration 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.

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to an individual participating employer as both schemes are a multi-employer arrangement where assets are grouped for investment purposes, benefits are paid from total scheme assets, and the contribution rate for all employers is set by reference to the overall financial position of the scheme rather than by reference to the individual employer experience. Accordingly due to the nature of the schemes, the accounting charge for the period under FRS17 represents the employer contribution payable.

Actuarial valuations of the schemes are carried out every three years using the unit method. The main purpose of the valuation is to determine the financial position of the schemes in order to determine the level of future contributions required so that the schemes can meet their pension obligations as they fall due.

The last formal valuation of the University of Dundee Superannuation Scheme was at 31st July 2014. The market value of the scheme's assets as at that date was £84.7 million and the actuarial value of assets was 78% of the liabilities. Currently PAMIS contributes 22.1% of salaries into the fund, and this will continue at this level for the year ended 31st March 2017.

The last formal valuation of the University Superannuation Scheme was 31st March 2014. The market value of scheme assets as at that date was £41,604.6 million and the actuarial valuation of the assets was 89% of the liabilities. Currently PAMIS contributes 16% of salaries into this fund, and this will increase to 18% for the year ended 31st March 2017.

The pension charge for the year was £71,495.

17 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:

	Movement in funds				
	Balance at 1 April 2015	Incoming resources	Resources expended	Transfers	Balance at 31 March 2016
	£	£	£	£	£
Restricted funds	174,717	718,794	(659,791)	(43,578)	190,142
	<u>174,717</u>	<u>718,794</u>	<u>(659,791)</u>	<u>(43,578)</u>	<u>190,142</u>

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2016 are represented by:				
Current assets/(liabilities)	14,223	152,522	190,142	356,887
	<u>14,223</u>	<u>152,522</u>	<u>190,142</u>	<u>356,887</u>

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

19	Cash generated from operations	2016 £	2015 £ (Restated)
	Surplus/(deficit) for the year	6,754	(49,133)
	Adjustments for:		
	Investment income recognised in profit or loss	(988)	(3,219)
	Movements in working capital:		
	Decrease/(increase) in debtors	1,424	(172)
	Increase in creditors	96	16,956
	Increase/(decrease) in deferred income	14,190	(31,494)
	Cash generated from/(absorbed by) operations	21,476	(67,062)

20 Reconciliations on adoption of FRS 102

Reconciliation of fund balances

	Notes	At 31 Mar 2015 £
Fund balances as reported under previous UK GAAP		366,478
Holiday pay accrual		(14,363)
Employers NIC on holiday pay accrual		(1,982)
Fund balances reported under FRS 102		350,133

Reconciliation of net movement in funds

	Notes	2015 £
Net movement in funds as reported under previous UK GAAP		(32,788)
Holiday pay accrual		(14,363)
Employers NIC on holiday pay accrual		(1,982)
Net movement in funds reported under FRS 102		(49,133)

Notes to reconciliations on adoption of FRS 102

Holiday pay accrual

Holiday pay as at 31st March 2015 and corresponding Employers NIC has been accrued for in accordance with FRS102 and the balances restated as at that date.