Charity Registration No. 1011895 (England and Wales)

Charity Registration No. SC038601 (Scotland)

Company Registration No. 2717020 (Scotland)

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

SATURDAY
A9W9ZR2P
A20 16/01/2021 #291
COMPANIES HOUSE

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Governors	Pat Graham	
	Peter Glover	
	Jennifer Whinnett	
	Rachael Delaney	
	Marion McArdle	(Appointed 14 October 2019)
	Anthony Green	(Appointed 28 September 2020)
	Zebunisa Ahmed	(Appointed 28 May 2020)
Chief Executive Officer	Jenny Miller	
Secretary	Fiona Harper	
Charity number (England and Wales)	1011895	
Charity number (Scotland)	SC038601	
Company number	2717020	
Principal address	Springfield House 15/16 Springfield DUNDEE DD1 4JE	
Registered office	31 The Oaks Heathfield England TN21 8YA	
Auditor	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

CONTENTS

	Page
Governors' report	1 - 12
Statement of Governors' responsibilities	13
Independent auditor's report	14 - 16
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20 - 30

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

GOVERNORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The Governors present their report and financial statements for the year ended 31 March 2020.

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

Objectives and activities

PAMIS – Promoting a more inclusive society – is the only organisation that works solely for people with profound learning and multiple disabilities (pmld) and their family carers to ensure they have access to healthy, valued and included lives. PAMIS has spent 28 years listening and working with people with pmld and their family carers. We have built research and practice that supports this group to be included and valued within society. PAMIS is recognised nationally and internationally for the work it undertakes and has led the world in work in relation to areas such as bereavement and loss, emotional well-being, inclusive culture and leisure and as the cofounder of the changing places toilet campaign. PAMIS were 2016 winners of the prestigious GSK and Kings fund IMPACT award recognised for excellence in Innovation, Management, Partnership working, Achievement, Community Focus, and Targeting Need and continue to be members of the GSK/Kings Fund IMPACT award leadership network.

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

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

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

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

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

Our 10-year strategy focuses on seven key strands:

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

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

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

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

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

6. **Sustainability of PAMIS:** PAMIS recognises that a key objective for the future requires to be based on developing a sustainable viable charity. PAMIS will develop a funding and income generation strategy that will move away from reliance on Scottish Government funding and multiple grant applications. A separate trading arm will be established that will support the income generation projects within the organisation.

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

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

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

Achievements and performance
CEO report

Overview
We emerged from what had been an extremely challenging financial year with the continued emphasis on supporting the organisation to remain viable. Our 2018/19 recovery plan had been successful but the actions regarding the TUPE of staff remained to be completed. This happened in May 2019 and all of our staff are now contracted to PAMIS and as such we hold the financial control of salaries and pensions.

An early bonus both financially and also in recognition of our ongoing work was the winning of the GSK IMPACT award employee vote. This was given to a nominated charity from previous winners and we were delighted to attend the ceremony where we were announced as the winner.
Our year has been full of activity which populates our social media channels and we are proud that due to the hard work of particularly Fiona Harper, our Business, development and finance director, we rate high on the number of followers on social media and the hits on our pages and posts. This is growing our reach and ability to fund raise which were obviously a key area for us this year.

However, as we report below on the successful agenda and our hopes for a more stable and sustainable future, we are moving into a pandemic of magnitude that has never been seen before and once again alongside all sectors we find ourselves in an uncertain future.

Within days of the lockdown PAMIS were able to turn into a virtual service offering phone support and enabling families to navigate this new world of Zoom and Teams. Before the end of March 2020, we had telephoned nearly all the families on the PAMIS database and started to develop on line resources to support families and paid carers in their new intense roles. The need for postural care was suddenly brought to the fore because of the nature and impact of COVID 19 on individuals' respiratory function and within weeks Michelle Morrison, our lead for postural care, adapted the education resources into e-modules. A tragic time but has accelerated the postural care agenda and awareness.

Highlighted below is a brief overview of the activity of the organisation under each of the PAMIS strategic objectives (SO). Writing this report is always daunting as the breadth and depth of activity and innovation from such a small team is overwhelming. PAMIS reports on a quarterly basis to the Scottish Government via Inspiring Scotland and these reports provide more detail, as does our website and social media, if required.

www.pamis.org.uk

www.facebook.com/pamisscotland twitter.com/PAMIS_Scotland

www.facebook.com/changingplacesconsortiumscotland

Snap shot of activity/progress with PAMIS strategic objectives (SO):

SO 1 - Supporting people with PMLD, their Family Carers and Communities:
Our expert and committed family support directors have continued to deliver support including: appeals for reduction in care and support hours; completion of assessment forms; supporting assessment for housing plans; mediating when relationships with statutory and care services break down; support and advice regarding Self Directed Support (SDS). They continue to work with other organisations and also provide sign posting, equipment and funding applications, support with transitions, development of digital passports, support during safeguarding/adult protection processes/investigations etc. This has been delivered across 5 health Board areas/14 local authorities including: Fife, South and North Lanarkshire, Glasgow City, East Dunbartonshire, East Renfrewshire, Inverclyde, Perth and Kinross, Angus, Dundee city, Renfrewshire, West Dunbartonshire, Aberdeenshire, Aberdeen city. A small amount of funding for sessions in North Lanarkshire was secured which was new this year.
The numbers of families reached either through formal meetings/contacts or through our social media channels exceeds 750. In some areas there has been an exceptional increase of referrals to the service both children and adults and an increase in number of families seeking support to submit complaints to NHS and local authority. The increase has also included transition cases (to primary school and to adult services). The family support is often over a prolonged period as cases are complex and are more frequently including lack of statutory support and appropriate budgets and resources.

In addition, this year we have seen an increase of new families with younger children. In some areas like Angus this has been through a partnership with the local schools but in other areas it has been through the specific projects such as the PAMIS digital passports and the postural care work in partnership with Allied Health Professions.

There has been an increase in the number of more complex transitions in all areas, partly due to the issues in finding appropriate adult service and day opportunities. The Moving On lottery funded project in Glasgow city is currently in its second year and is working with 20 young people from a diverse background.

The Friendship clubs have continued to run in Fife and Glasgow and remain a popular project with families. These clubs support and enable family carers, including parents, grandparents and siblings, to have family time with their child/adult with PMLD but also to have personal time, and time that is not solely about their caring role. We have a steady team of volunteers who support a range of inclusive and accessible activities for the young person or adult with PMLD. In addition, there have been Christmas parties and summer clubs in many of the areas and a range of accessible outdoor activities such as the highly popular pony axe s, canal trips, art farm sessions, music and multisensory storytelling sessions and adapted cycling, to name a few. These inclusive leisure sessions are invaluable to families, having fun in a safe and secure environment with other families who understand. We regularly have full attendance at our activities.

We have also been able to support families from other areas in Scotland because of our specific projects including:

- Our counselling services funded through the Robertson trust, the Garfield Weston Foundation and the Soutar Foundation has opened up support in Forth valley (Clackmannanshire, Falkirk and Stirling).
- Our multisensory storytelling projects funded through the SSEN and the Holywood Trust and the inclusive festivals project supported by Shared Care Scotland has also enabled us to reach into Dumfries and Galloway but also to run events that anyone with pmld can attend.
- The national lottery funded inclusive leisure has provided support for community leisure facilities in both Forth Valley and Moray to develop inclusive leisure opportunities for children, young people and adults with pmld.
- The PAMIS digital passports are also available to anyone across Scotland who wishes to develop this resource and again this year we have reached as far as the Islands and down into Dumfries and Galloway.
- The PAMIS breaks – our holiday house in Aberfeldy and static caravan in Haggerston Castle enables families from across Scotland to have a break in our accessible accommodation.
- The pamiloo has supported events across Scotland from the Black Isle to Wigtown ensuring that events and activities are inclusive through the provision of the mobile changing places toilet and again this has opened up destinations to families from across Scotland. We are now regular providers at large national music events such as TRNSMT.

We continue to build on our partnerships with other organisations, supporting their confidence in running *inclusive activities and event and thereby enable the wider use of SDS options.*

Maureen Phillip our multisensory story telling expert has further developed the resources for the national museums and galleries through the project funded by Heritage Lottery. Many of the galleries have now developed their changing places toilets and this project allows the intellectual and sensory access as well as supporting venues and their staff to confidently put on activities and exhibits that everyone can take part in.

This has been true also of the Edinburgh book festival and both Maureen Phillip and our chair of Board Pat Graham have further developed the opportunities for our group of children, young people and adults by working in partnership with the international festival team.
The work on postural care this year has continued ensuring that this life-threatening issue is understood across sectors and importantly by family carers. The strategy writing was awarded to PAMIS and is being undertaken by Michelle Morrison who also co-chairs the strategy group. She has led a team of family carers in their contribution not only to this but also to the training package development. We have progressed with the train the trainers and now have 4 family carers who are able to deliver alongside health practitioners. In addition, 30 people have undertaken the postural care courses with health and social care practitioners learning alongside family carers. This Alliance funded project is also supporting the development of moving and handling training and workshops and our idea is again to have family carers as co-trainers.

Cat Jamieson, our digital lead but also a learning disability nurse has ensured that the specific health needs of our group are considered in the national health and wellbeing groups such as the Excellence in Care Group. She is also undertaking her post grad epilepsy course and is supporting the translation of this learning into practice with our group.

SO 2 Education and Development

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 has seen an increased uptake and request for our high-quality training and development, practice education placements for the current and future workforce across a range of professions, and practical advice, tools and ongoing support. PAMIS is committed to sharing our 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.

This year has seen this area of our service take off and the requests are now coming in without marketing. Our courses have been highly evaluated and we will continue to develop them as a core curriculum for those working with people with PMLD.

This year we we trained 469 people over 37 sessions. This covered 39.1 days in total across the courses.

The courses included our first aid workshops with additional PMLD information and support; first aid at work; understanding communication and behaviour; postural care; bereavement and loss; SOMA; multisensory story telling; sensory integration; train the trainers; digital passports. Our participants were from a wide range of third sector, statutory sector and private sector organisations as well as family carers and their personal assistants. This increase from last year is supporting our optimism in becoming more self-sufficient however the pandemic we are entering in may cause issues as most of our courses are currently face to face.

We have continued to provide practice placements, work experience and lectures for a range of health and social care students from across many of the Scottish universities. We also contributed to the NES NMAHP revision of the quality standards for practice placements.

This year we hosted placements for:

Occupational Therapy -	Glasgow Caledonian University – 4
	Glasgow and Clyde College HNC OT - 1
Physiotherapy -	Glasgow Caledonian University – 3
	Robert Gordon University - 4
Social Work -	Glasgow Caledonian University – 2
	Dundee University – 3
	Strathclyde University - 2
Medicine -	ScotGEM – GP St Andrews – 1
Administration -	Dundee & Angus College – 2

In addition, we provided lectures and input to:

- Robert Gordon University second year OT students, as well as SOMA sessions.
- Stirling university nursing students.
- GCU – nursing - pediatrics and learning disabilities.
- Dundee university Global Health Challenge.

SO 3 Influencing Policy and Practice:
Highlights for this year included the exceptional work undertaken by the PAMIS changing places toilet team – Fiona Souter, Inclusive Community engagement director and Laura Rutherford, project lead for the campaign and of course all the amazing family carer campaigners. The Scottish Building Standards Division held a public consultation early in 2019 as part of a review of the Scottish Non-Domestic Technical Handbook. The response to the consultation was the highest that the division has received to date, further highlighting how important these life-changing facilities are to families. Following the consultation, the Non-Domestic Technical Handbook was amended and a new clause was added to ensure provision of Changing Places toilets is mandatory in larger, new public buildings. This change covers facilities in large retail, assembly and entertainment buildings, hospitals and schools with community facilities. Any new developments that meet the criteria outlined must now include a Changing Places toilet in Scotland. In addition to the changes to Scottish Building Standards, PAMIS worked closely with MSPs to ensure that the new Scottish Planning Act also included provision for Changing Places toilets in public buildings. The relevant sections of the Act will likely come into force in 2020. In 2019, PAMIS registered a total of 25 Changing Places toilets. This is the highest number of registrations since 2014. There has been a gradual increase in provision over the last 4 years and it is hopeful that the new clause in the Non-Domestic Technical Handbook will mean continued growth in Scottish provision. Approximately, 100 venues have contacted PAMIS over the last year with plans to install a Changing Places toilet in Scotland. In 2019, the Pamiloo went to 62 events around Scotland.

During 2019/20 PAMIS continued to support the views of children, young people and adults with PMLD and their family carers being included in both local and national groups. PAMIS played an active role in the development of the Keys To Life Plan – 2019-2021 and subsequently was asked onto the Scottish Government Leadership group overseeing the implementation of this framework. We as a staff group and as a Board continue to contribute to a range of local and national strategy, policy and advisory groups including:

- Cross party group on learning disabilities; physical disability; epilepsy; carers;
- GIRFEC national group
- Scottish and Southern Electricity External Advisory Panel
- Scottish Commission for people with a learning Disability Board and Evidence Panel
- Learning Disability Alliance
- National Involvement Network
- Scottish Government Disabled Children and Young People Advisory committee meetings and subgroup
- Scottish Postural Care strategy group - PAMIS co-chair the group.
- Mental Welfare Commission for Scotland National Advisory Committee
- Scottish Learning Disabilities Observatory
- NHS Education for Scotland NMAHP practice placement standards group
- Children with Exceptional Support Needs MCN
- Self-Directed Support Scotland Advisory Board
- NAEP – National Association of Educators in Practice
- Transport Scotland Accessible Transport Group
- GSK/Kings fund Impact Award winners UK and Scottish network
- Nursing curriculum development group – Dundee University
- Local IJB policy and strategy groups including carers conference, learning disability providers forums,
- Changing Places Consortium (UK group)
- Technology Enabled Care group (Fife)
- Scottish Learning Disability Nurse leads group
- Excellence in care national group
- Scottish Learning Disability Nurse Education Group
- NMAHP Digital Leadership Training and Development group
- Scottish Government Keys to Life Leadership Group
- Inspiring Scotland Learning Disability Portfolio group

We attended/supported/presented at a number of events, seminars, conferences and events including:

- The Scottish health and Social Care Alliance Digital events - Glasgow, Inverness, Aberdeen and Dundee – PAMIS digital passport
- National conference contributions to Starting with the end in mind; A realistic approach to bereavement and resilience – workshops and a stand

- Kings Fund cascading Leadership
- Scottish Government Carers Parliament
- Shared Care Scotland Conference and AGM – presentation of Inclusive Festivals project
- Enable Conference
- Hosted a meeting regarding possible international alliances for changing places toilets
- National SDS conference
- National transitions forum and alliance event
- Joint family consultatión event with SCLD re Transition Bill
- Bo-bath conference
- My life, my needs event
- NES National Bereavement Conference: PAMIS workshop on "Invisible Sorrows"
- Retts Conference
- Supported photographer Paul Wenham-Clarke exhibition Our Human Condition at Scottish Parliament and PAMIS hosted a small reception

We also provided responses and input into national and local consultations and supported the views of family carers to be heard.

SO 4. Research and evaluation:

Our partnership approach to research has grown over this year and we have supported family carers in their involvement in national and international research projects. We continue to sit on the Scottish Learning Disability Observatory steering committee and are working closely with them on a number of research projects as well as looking at the implementation of research into practice. We were an expert witness as part of the Learning Disability Citizens Research Jury and we also supported SLDO to engage with our family carers to ascertain their views on research priorities. We engage wherever possible in the research agenda and are currently supporting the development of health-related research proposals.

Our contributions to research for 2019/20 have included:

- Partners in DRILL Toilets and Transport project with Edinburgh university, Up mobility, Dementia Centre, Hammond Care;
- SUII palliative care transitions - contributor to multi-partner project;
- Beat It – investigation into the use of Behavioural Activation with people with profound –severe learning disabilities with depression/low mood. Funded by Baily Thomas Grant we are partners on this with university of Glasgow, SLDO, university of Lancaster;
- Health Transitions for people with PMLD – Napier university lead researcher Michael Brown
- Application with Nicola Grove and Karen Bunning re multisensory storytelling and multi-sensory story sharing
- Contributing to Intervention modules aiming at supporting parent-child attachment in children with severe or profound intellectual disabilities: - PhD project at KU Leuven

We delivered 8 papers/roundtables at the World IASSID (International Association for the Scientific Study of Intellectual Disability) hosted in Glasgow in August 2019. We supported a group of family carers and staff to attend this week-long conference.

SO 5. Developing and supporting innovative practice

The multisensory storytelling (MSST) programme has grown substantially over this year and is proving an effective avenue for developing inclusive involvement of people with PMLD within mainstream festivals and community activities. The PAMIS Inclusive Festivals funded by Better Breaks had a fabulous session at the St Andrews STANZA poetry festival in partnership with Scottish Natural Heritage (SNH) where for the first time ever people with PMLD told their poems through the media of multisensory story telling.

The heritage lottery funded inclusive multi-sensory storytelling project was completed in two locations, The Scottish Gallery of Modern Art (Modern 1) and HMS Unicorn. Three of the eight stories developed at the Gallery of Modern Art were released before the completion of the project as part of the gallery's response to COVID 19. Work was undertaken with Kelvin grove Museum in Glasgow to establish their final choice of exhibits to be included in the project. Four works of art were identified and stories planned.

The Holywood trust and SSEN funded MSST project in Dumfries and Galloway has enabled PAMIS to access this new region. Overall, this programme has exceeded every outcome that had been set out when it was first planned. A group of 15 individuals with ASN have developed the skills needed to create and deliver multi-sensory stories and are keen to develop these skills to learn more about engaging and communicating with people with PMLD. Individuals with PMLD have been able to access and be included in the stories and visit attractions that would have otherwise been challenging or impossible for them to attend. Multiple organisations are now beginning to be aware of what can be developed to support and engage people with PMLD. More organisations are requesting support to enable increased inclusion within their communities. Storytelling belongs in communities and this programme demonstrates that local stories can be inclusive for everyone. This programme has supported a new methodology which should now go on to be embedded across Dumfries and Galloway, offering other people the same opportunities. The Arts End of Somewhere have demonstrated that with vision, opportunity, support and attitude everyone can be included in their community. The success of this project has led to further funding being secured for a 3-year post in the area.

The lifelong learning concept for people with PMLD is being led by a group of family carers and this year following a round table at IASSID PAMIS were supported by SCLD to develop a world café event to further explore this concept. The engagement with Dumfries college sparked the idea to host the first session to explore the what ifs of this model within this forward-thinking college. Unfortunately, due to COVID the session has been postponed but will be picked up again in the next financial year.

Catriona Jamieson has been leading on the PAMIS digital passports and the position of these within the national digital health strategy. Her work as part of the national digital leads group has ensured that people with PMLD and their families are being considered within the agenda. Cat has also rolled out the PAMIS digital passports to several organisations. The Capability Scotland consultancy is concluding and sees 12 members of staff more confident and able to roll out passports within their organisation.

SO 6. Sustainability of PAMIS

This was a key focus for the organisation during this year and as seen by the training numbers/delivery in SO 2. Fiona Harper, the Business Development and Finance Director has made an enormous impact on our progress to supporting ourselves over this financial period.
She has also progressed our consultancy model which we successfully used to secure the CalMac changing place toilet project.

We have designated funds that have been set aside for specific projects as seen in the PAMIS breaks budget for upkeep, renovation and running of the Coach House, Callum's Caravan and the Pamiloo. The generous donation for this project came with the opportunity to run the Coach House for 10 years and this funding is being used to provide adaptations to the accessible bedroom and bathroom, a project that will run into the next financial year before complete. This will support a wider group of families to enjoy this fabulous resource and we envisage an increase in occupancy, although this could be uncertain due to the pandemic. Callum's Caravan at Haggerston Castle saw an increase in occupancy and confirmed that the upgrade to a fully accessible and more modern caravan was an appropriate decision. We believe that our pricing supports all of our families to be able to enjoy these breaks while still covering our costs.

The Pamiloo was out at 62 events for which we received a rental income ensuring the running costs have are met and profits put back into funding our Changing Places campaign running costs. There are now regular customers who are booking annually for this opportunity to make their event accessible. Although we promote the physical full sized permanent resource having a vehicle that can support festivals is useful and is also an excellent promotional tool for the campaign of getting more changing places toilets across Scotland. The funding for Pamiloo 2 is ringfenced and although we have identified the trailer and a design, we are still working with partners to develop an energy efficient version that can be used in remote and rural areas. This has taken longer than anticipated.

Our training and development activities have contributed to our unrestricted funds. We are building good relationships with other training providers and organisations who are returning to us to book onto additional courses once they experience the quality of content and trainers.

Other new income streams which will contribute to our ongoing sustainability are the rental of our yurt for events, being a local supplier and refill centre of DEW disinfectant products and a multi-sensory story service which the National Galleries of Scotland have utillised this year at many of their events.

We continue to fundraise and held our annual Burns Supper in January at the Apex Hotel in Dundee raising £5000 to support the running of events for families. We included a multi-sensory twist to this event and attendees enjoyed a Burns themed performance by the Arts End of Somewhere.

We saw an increase in the number of walkers taking part in the Kiltwalk for PAMIS and even had one of our families take to the stage at the official start to the Kiltwalk in Dundee Wee Wander event to share why she was fundraising for PAMIS. Thanks to the generous top up from Sir Tom Hunter our walkers raised a total of £5917. Other fundraising events included a dress up day organised by a Dundee City Council employee, £1000 from Dundee Round Table for taking part in their annual fundraising Santa Sleigh event, a Strathmore JAC Sponsored Charity Cycle and £600 raised at Rewind event that was enjoyed by many. We are grateful to all those who fundraise for us it makes such a difference to the activities we can put on for families and people with PMLD.

So much of this work has been dependent on our social media presence and published articles. Fiona Harper and her team have continued to raise the profile of PAMIS and this has had an impact on our ability to reach practitioners with our training events but also on our ability to fundraise. More importantly it enables us to reach out to families across Scotland and share resources and support. This is turn will support our sustainability especially as families feed in stories of support and pleasure derived from the many activities that PAMIS provides. Our social media presence is pretty bold, active and far reaching for such a small organisation and it is thanks to the team who endlessly work into their evenings to ensure information is shared. Our mix of content, designed to appeal to a wide audience which includes funders, families, businesses and practitioners has resulted in a 47% increase in followers on Facebook this financial year and a 16% increase on Twitter.

SO 7. Valuing staff and volunteers.

As said every year - our staff and our volunteers are our biggest asset and we are privileged to have a dedicated, passionate and committed group of people who work above and beyond to ensure that people with PMLD and their family carers get the support they need.

Without the volunteers and students that we have on placement much of our work would be impossible to cover and we are grateful and appreciative of all that they do in their own time – from driving the pamiloo to attending every month and running session in the friendship club. This year has seen Lesley Gray further developing this area introducing a more thorough induction and recruitment campaigns which are helping us to grow this workforce.

We have continued to support the development of our team with staff attending a range of events and courses to expand their skills and knowledge including: Solihull Approach "Keeping Trauma in Mind" course; COSCA Counselling Supervision course; NMAHP digital leads cohort; Kings fund/GSK Impact development sessions; post grad epilepsy course. Staff have attended a range of conference and seminars as well as the IASSID world congress where 8 staff and 10 family carers were able to present and access the programme.

Although lengthy this really is only a snap shot of the activity undertaken by a small organisation but one which is passionate about leading the way in ensuring that people with a profound learning and multiple disabilities and their family carers are valued and included within Scotland and beyond.

Thank you to all our staff, our Board, our funders, our fundraisers, partner organisations and of course the families who have supported PAMIS through this year. Hopefully by all working together we will also get through an uncertain new year as we work through the impact of COVID 19.

Jenny Miller
CEO

Financial review

The surplus for the year of £12,523 (2019 - £305,834) has been taken to reserves.

Unrestricted funds were £124,921 at 31st March 2020 and were held to allow charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations. Restricted funds were £297,828 at 31st March 2019, and a detailed summary of these can be seen in note 18 to the accounts.

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

This year has again seen an improved balance in unrestricted funds, however there has been a decrease in restricted funds of £33,288. The Governors still consider that the going concern basis for accounts preparation is applicable. The Governors are aware that there will be some financial impact from COVID 19 during this current year and beyond, and as always they will continue to monitor actual results over the coming months to ensure budgets are kept to and to address any problems quickly as they arise.

Risk Management

Risks within the register fall into four main categories: Governance, Operational, External and Financial. The key risks and controls are reviewed by the Finance Committee and by the senior management team on an ongoing basis and reported to the Board on a quarterly basis. Actions are identified to respond to risks to ensure that all major risks have been identified and systems or procedures put in place in respect of these. The Chief Executive and Senior Management Team review all of the risks, both emerging and retiring, between each Board Meeting. The Board are satisfied that appropriate controls are in place in relation to the risks identified in the risk register. The current five key risks remain consistent and challenging and as we leave this financial year, we have been hit with the coronavirus pandemic and this moves us into an uncertain time.

Top five risks are:

Financial viability

This is related to the ongoing impact of relationships with various areas within Scottish government and we have continued to work across areas to ensure that the role of PAMIS is understood and valued. We have now TUPED staff into PAMIS and this has increased our control of salaries and pension contributions. We have costed plans for all projects and are identifying early where there are shortfalls so funding applications can be made or conversations about reduction in hours if required. Our SO 6 supporting the sustainability of PAMIS has really kicked in this year with our training programme, PAMIS breaks and consultancy and this is supporting our viability. We will continue to grow this although we are mindful on the impact of the pandemic. We will also continue to build on our fundraising.

Reduction or withdrawal of core Scottish Government funding

We have maintained regular contact with the Scottish Government and ensured that we have evidenced the impact of their funding. This year we were recognised for our contributions and funding was allocated to support the PAMIS digital passports as core to our work. This made an enormous difference and we are also hopeful that this will now be the core funding pot for us as we go into the next year. Our input into the Keys to Life leadership group and the learning disability portfolio group provide an opportunity to highlight our unique contributions specifically focussed on children, young people and adults with pmld and their family carers. Our reporting is through Inspiring Scotland to the learning disability team at the Scottish government however we also ensure we report and contribute to other areas such as local government and housing, inequalities and human rights, children and young people, transport Scotland etc. Our use of social media ensures our activity and impact is seen in a broader arena. We have also submitted an application for funds from the children and young people directorate although there has been a delay in announcing this outcome.

Aging and retention of highly specialised workforce

PAMIS has developed a highly specialised workforce in terms of family support, expertise in interventions, knowledge of the group of people and specific resources. Our ability to train others is hugely reliant on the workforce we currently have who are experts in the field. This year we had the added issue of staff illness, some of which has been longer term. This highlighted again the fragility of the organisation and we need to consider over the coming year how we mitigate for this, if we can. We have just recruited a multisensory storyteller who will start in the new year on a 3-year funded project and this will support succession planning in this area. We implemented aspects of the workforce plan this year with secondments into family support roles but more requires to be done. We have built expertise of the wider community and are recruiting a broader range of consultants to work with us. Our model of supporting the role of family carers as educators/trainers has progressed and we are building a wider base for this over the coming year. Support and supervision have progressed but due to staff shortages not as quickly as anticipated. Group supervision is being explored currently.

Budgetary control and financial planning

Although not such an immediate risk there is still a small team who supports this and we are considering a change in the IT systems. We have spent the year in embedding the Business, development and finance director in her role and her predecessor continues to provide support 2 days a week as a financial assistant. There has been a development of more in-depth narrative around the specific finances for each project and this is supporting the Board to understand the finances and complexities of each project. We have had more regular finance subcommittees to support new ways of presenting the information and decisions required for each project. The provision of information to the Board to support robust decision making, oversight of financial controls and the management of any potential conflicts of interest remains in place. Finance reports are circulated in advance of each Board meeting and scrutinised by the Finance Committee which then reports to the Board. A scheme of delegation between the Board and the Senior Management Team is in place and reviewed annually by the Board. The Board has a policy in place concerning declarations of Governors interests and the subsequent management of any conflicts, perceived or actual. The Board has a policy in place concerning the maintenance of reserves.

Information technology security and failure

PAMIS are still receiving support for all IT from Dundee University IT department. Earlier in this year we were told that this would no longer be possible and we are in the process of moving from them to another provider. We have had presentations from several providers and are working to meet with others in the new year. This will take time and we recognise that we require more expertise within the Board to assist with this. As we move to virtual work, we will require to keep this area under close scrutiny and ascertain the future IT requirements for homeworking.

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 PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

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

FOR THE YEAR ENDED 31 MARCH 2020

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

Catherine Heaney	(Resigned 26 April 2019)
Pat Graham	
Dr Donald Macaskill	(Resigned 16 January 2020)
Frances Cadzow	(Resigned 27 May 2020)
Peter Glover	
Jennifer Whinnett	
Rachael Delaney	
Marion McArdle	(Appointed 14 October 2019)
Anthony Green	(Appointed 28 September 2020)
Zebunisa Ahmed	(Appointed 28 May 2020)

The Board of Governors consists of between 6 and 10 Governors who elect a Chair and Vice Chair from amongst their number. No Governor has a financial interest in the organisation. New Governors receive a thorough introduction to the organisation and are invited to become actively involved in its work. The Governors meet as a Board at least four times a year.

Board Sub-Committees

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

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

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

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

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

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

Pat Graham
Governor
Dated: 12 January 2021

Rachael Delaney
Governor
Dated:12 January 2021

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

STATEMENT OF GOVERNORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2020

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

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Opinion

We have audited the financial statements of The Profound and Multiple Impairment Service (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Governors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Governors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Governors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Governors

As explained more fully in the statement of Governors' responsibilities, the Governors, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Governors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE GOVERNORS OF THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Use of our report

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

Murray A Dalgety (Senior Statutory Auditor)
for and on behalf of Bird Simpson & Co.

12th January 2021

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under 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 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Voluntary income	2	200,057	26,880	226,937	163,027	196,815	359,842
Charitable activities	3	11,250	501,797	513,047	6,833	707,595	714,428
Other trading activities	4	10,659	-	10,659	14,790	2,347	17,137
Investments	5	840	-	840	332	-	332
Total income		222,806	528,677	751,483	184,982	906,757	1,091,739
Expenditure on:							
Raising funds	6	197,972	-	197,972	179,989	-	179,989
Charitable activities	7	10,709	530,279	540,988	3,123	601,608	604,731
Other	10	-	-	-	-	1,185	1,185
Total resources expended		208,681	530,279	738,960	183,112	602,793	785,905
Net incoming/ (outgoing) resources before transfers		14,125	(1,602)	12,523	1,870	303,964	305,834
Gross transfers between funds	11	31,686	(31,686)	-	31,477	(31,477)	-
Net income/(expenditure) for the year/ Net movement in funds		45,811	(33,288)	12,523	33,347	272,487	305,834
Fund balances at 1 April 2019		79,110	331,116	410,226	45,763	58,629	104,392
Fund balances at 31 March 2020		124,921	297,828	422,749	79,110	331,116	410,226

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	**12**		36,775		48,001
Current assets					
Stocks	**13**	4,680		6,000	
Debtors	**14**	44,941		24,215	
Cash at bank and in hand		381,401		355,102	
		431,022		385,317	
Creditors: amounts falling due within one year	**15**	(45,048)		(23,092)	
Net current assets			385,974		362,225
Total assets less current liabilities			422,749		410,226
Income funds					
Restricted funds	**18**		297,828		331,116
Unrestricted funds			124,921		79,110
			422,749		410,226

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 2020, 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 acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Governors on 12 January 2021

Pat Graham
Trustee

Rachael Delaney
Trustee

Company Registration No. 2717020

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Cash flows from operating activities					
Cash generated from operations	**21**		26,492		204,202
Investing activities					
Purchase of tangible fixed assets		(1,033)		(34,229)	
Proceeds on disposal of tangible fixed assets		-		500	
Interest received		840		332	
Net cash used in investing activities			(193)		(33,397)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			26,299		170,805
Cash and cash equivalents at beginning of year			355,102		184,297
Cash and cash equivalents at end of year			381,401		355,102

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

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

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

1.6 Tangible fixed assets

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

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

Caravan & Mobiloo	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1 Accounting policies **(Continued)**

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 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.

1.12 Constitution

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

2 Voluntary income

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2020	**2020**	**2020**	2019	2019	2019
	£	**£**	**£**	£	£	£
Donations and gifts	15,057	15,780	30,837	12,527	2,815	15,342
Legacies receivable	-	-	-	-	145,750	145,750
Government and other grants	185,000	11,100	196,100	150,500	48,250	198,750
	200,057	26,880	226,937	163,027	196,815	359,842

3 Charitable activities

	Provision of services & activities 2020	**Provision of services & activities 2019**
	£	**£**
Sales within charitable activities	43,523	52,672
Services provided under contract	204,875	308,855
Performance related grants	264,649	352,901
	513,047	714,428
Analysis by fund		
Unrestricted funds	11,250	6,833
Restricted funds	501,797	707,595
	513,047	714,428

4 Other trading activities

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Fundraising events	10,659	14,790	2,347	17,137

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	840	332

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Costs of generating voluntary income		
IT services & support	15,696	-
Staging fundraising events	5,748	5,511
Office & administration costs	6,776	6,018
Other fundraising costs	9,339	2,380
Staff costs	158,379	164,473
Costs of generating voluntary income	195,938	178,382
Trading costs		
Support costs	2,034	1,607
	197,972	179,989

7 Charitable activities

	Services and activities 2020 £	Services and activities 2019 £
Staff costs	384,648	481,439
Depreciation and impairment	12,259	16,000
Staff travel costs	14,271	10,925
Staff training and conferences	1,329	5,307
Rent, rates & office equipment	15,537	18,342
Subscriptions	2,636	1,169
Computer costs	556	1,234
Post, stationery & advertising	3,839	6,549
Sundries & other costs	518	-
Volunteer expenses	778	-
Hire of venues	1,729	4,921
Catering costs	1,287	3,188
Tutor fees & travel costs	10,231	2,527
Materials	7,696	13,632
Mobiloo Costs	5,900	3,374
Caravan costs	1,699	10,988
Project costs	33,916	16,141
Cottage costs	21,426	2,309
Training courses	14,073	-
	534,328	598,045
Share of governance costs (see note)	6,660	6,686
	540,988	604,731
Analysis by fund		
Unrestricted funds	10,709	3,123
Restricted funds	530,279	601,608
	540,988	604,731

8 Governors

Appropriate travel expenses have been reimbursed to all governors, amounting to £150.89 (2019 £381.30).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Raising funds	2	3
Governance	2	2
Charitable activities	14	17
	18	22

Employment costs	2020 £	2019 £
Wages and salaries	477,902	529,957
Social security costs	45,541	43,799
Other pension costs	19,584	72,156
	543,027	645,912

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

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

10 Other

	Total	Restricted funds
	2020 £	2019
Net loss on disposal of tangible fixed assets	-	1,185

11 Transfers

Included in transfers between unrestricted and restricted funds is a management charge of £31,686. This has been charged to Family Support Services, Supporting Inclusive Festivals project, Alliance Postural Care project, Heritage Lottery - Intellectual Access Multisensory Storytelling project and the Dumfries & Galloway Sensory Story project.

There was also a transfer of £500 from Family Services Glasgow to the Leisure Project Glasgow.

12 Tangible fixed assets

	Caravan & Mobiloo
	£
Cost	
At 1 April 2019	73,926
Additions	1,033
At 31 March 2020	74,959
Depreciation and impairment	
At 1 April 2019	25,925
Depreciation charged in the year	12,259
At 31 March 2020	38,184
Carrying amount	
At 31 March 2020	36,775
At 31 March 2019	48,001

13 Stocks

	2020	2019
	£	£
Finished goods and goods for resale	4,680	6,000

14 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Prepayments and accrued income	44,941	24,215

15 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Other taxation and social security		13,978	-
Deferred income	16	3,919	-
Trade creditors		485	-
Accruals		26,666	23,092
		45,048	23,092

16 Deferred income

	2020 £	2019 £
Other deferred income	3,919	-

17 Retirement benefit schemes

The charity now operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Previously PAMIS administration staff were eligible to join the University of Dundee Superannuation Scheme. All other staff were eligible to join the University Superannuation Scheme. Both schemes provide benefits based on final pensionable salary.

From May 2019 all remaining staff were transferred from the University of Dundee payroll to PAMIS. At this time the employees occupational pension scheme with the University ceased. Transferring employees then joined the NEST scheme operated by PAMIS.

18 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				Movement in funds			
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£	£	£	£	£
Restricted funds	58,629	906,757	(602,793)	(31,477)	331,116	528,677	(530,279)	(31,686)	297,828

19 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	17,062	19,713	36,775	21,717	26,284	48,001
Current assets/ (liabilities)	107,859	278,115	385,974	57,393	304,832	362,225
	124,921	297,828	422,749	79,110	331,116	410,226

20 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	49,520	49,551

21 Cash generated from operations

	2020 £	2019 £
Surplus for the year	12,523	305,834
Adjustments for:		
Investment income recognised in statement of financial activities	(840)	(332)
(Gain)/loss on disposal of tangible fixed assets	-	1,185
Depreciation and impairment of tangible fixed assets	12,259	16,000
Movements in working capital:		
Decrease in stocks	1,320	930
(Increase) in debtors	(20,726)	(12,049)
Increase/(decrease) in creditors	18,037	(93,051)
Increase/(decrease) in deferred income	3,919	(14,315)
Cash generated from operations	26,492	204,202

22 Analysis of changes in net funds
The charity had no debt during the year.