

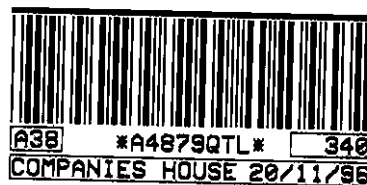
THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED

2717020

**GOVERNORS' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MAY 1996**

**NEVILLE RUSSELL**  
Chartered Accountants  
24 Bevis Marks  
LONDON EC3A 7NR



**THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 1996**

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**COMPANY INFORMATION AND ADVISERS**

**GOVERNORS:**

Professor J Hogg BA PhD  
Mr D Adams FCA MSI  
Mr C Whiteside FCMA FCCA  
Ms J Sebba BA MEd  
Mr D Wigley MP  
Ms J Willson CQSW

**SECRETARY:**

Mr G Power

**REGISTERED OFFICE:**

Harvester House  
37 Peter Street  
Manchester M2 5GB

**REGISTERED COMPANY NUMBER:**

2717020

**REGISTERED CHARITY NUMBER:**

1011895

**AUDITORS:**

Neville Russell  
24 Bevis Marks  
LONDON EC3A 7NR

**BANKERS:**

Barclays Bank PLC  
Prettygate Branch  
PO Box 1  
9 High Street  
COLCHESTER  
CO1 1DD

**GOVERNORS' REPORT****For the year ended 31 May 1996**

The governors submit their report and accounts for the year ended 31 May 1996.

**STATEMENT OF GOVERNORS' RESPONSIBILITIES**

Company law requires the governors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the governors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 company will continue in business.

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

**PRINCIPAL ACTIVITY AND REVIEW OF OPERATIONS**

PAMIS was registered as a charity on 15 June 1992 and incorporated as a company limited by guarantee and not having a share capital on 21 May 1992. It is governed by its memorandum and articles of association.

Details of charity and company registration numbers, auditors, bankers and registered office are shown on page 1 of the financial statements.

PAMIS has been formed with the following objectives under its memorandum of association:

- to promote the relief of people with profound mental handicap with or without additional physical and sensory impairments within the United Kingdom, particularly by providing training, information and advice to their parents and carers.
- to advance education concerning the care of such people, and in particular to provide training, information and advice to those in both the statutory and voluntary sectors who are responsible for providing services for them whether within or outside the United Kingdom.

During the year, the charity's funds have been applied in expanding their workshop activities. Funding has been secured for an extensive workshop programme in Scotland supported by the Scottish Office Social Work Services Group. Additional funding from the National Lottery has been secured to extend this work. In addition PAMIS is developing special interest groups for parents in Scotland, and in collaborating in wider UK and European initiatives. These programmes will cover a wide range of training initiatives for parents and carers of people with profound disabilities.

The activities have remained unchanged since the previous year and have significantly increased during the financial year under review. This has been possible because new sources of grants and donations were secured which resulted in an increase of income by over 50% for the year. The deficit for the year of £456 has been set off against reserves.

**GOVERNORS' REPORT**

For the year ended 31 May 1996 (continued)

**GOVERNORS**

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

Professor James Hogg, BA PhD (Chairman)

Mr Derek Adams, FCA MSI

Mr Colin Whiteside, FCMA FCCA

Ms Judy Sebba, BA MEd

Mr Dafydd Wigley, MP

Ms Jean Willson, CQSW

Governors are appointed to office by the members of the company.

The governors are responsible for the operations of the company and the allocation of funds towards achieving the objectives of the company.

**FINANCIAL STATEMENTS**

The financial statements comply with the relevant, statutory and accounting disclosure requirements.

**GENERAL MEETING**

The company has elected, in pursuance of Section 252 of the Companies Act 1985, not to lay accounts before the members in general meeting. Members, however, may give notice in writing to the company at its registered office, to require that the accounts are laid before the company in general meeting.

By Order of the Board

A handwritten signature in black ink, appearing to read 'James Hogg', written over a stylized, angular graphic element.

Professor James Hogg

## AUDITORS' REPORT TO THE GOVERNORS OF

### THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED

We have audited the financial statements on pages 5 to 11 which have been prepared following the accounting policies set out on page 8.

#### Respective responsibilities of governors and auditors

As described on page 2, the governors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

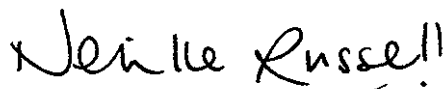
#### Basis of opinion

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

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

#### Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 May 1996 and of its deficit and net movement in funds for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



CHARTERED ACCOUNTANTS  
and Registered Auditors

London

12 NOVEMBER 1996

## INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 May 1996

	Notes	1996 £	1995 £
<b>INCOME</b>	2	97,160	61,287
Operating expenses	3	(99,184)	(57,764)
		<hr/>	<hr/>
<b>OPERATING (DEFICIT)/SURPLUS</b>	4	(2,024)	3,523
Bank interest received		1,568	877
		<hr/>	<hr/>
<b>NET (DEFICIT)/SURPLUS FOR THE PERIOD</b>	10	<u>£(456)</u>	<u>£4,400</u>

The company's income and expenses all relate to continuing activities.

There were no other gains and losses in the year other than the deficit shown above.

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 May 1996

	Notes	Unrestricted funds 1996 £	Unrestricted funds 1995 £
<b>INCOMING RESOURCES</b>			
Grants and donations	2	97,160	61,287
Bank interest receivable		1,568	877
		<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>		<b>98,728</b>	<b>62,164</b>
		<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>			
Direct charitable expenditure	3	86,773	48,156
Other expenditure	3	12,411	9,608
		<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>		<b>99,184</b>	<b>57,764</b>
		<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>	10	<b>(456)</b>	<b>4,400</b>
Funds brought forward from 1 June 1995		25,145	20,745
		<hr/>	<hr/>
Funds carried forward at 31 May 1996		<b>£24,689</b>	<b>£25,145</b>
		<hr/>	<hr/>



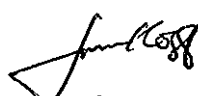
**THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED**

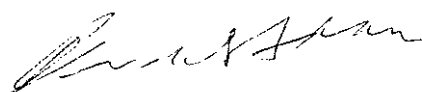
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**BALANCE SHEET as at 31 May 1996**

	Notes	1996 £	1995 £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,498	1,707
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Debtors and prepayments	7	490	-
Cash at bank and in hand		45,836	34,739
		<hr/>	<hr/>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	(23,135)	(11,301)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		23,191	23,438
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		£24,689	£25,145
		<hr/>	<hr/>
<b>CAPITAL AND RESERVES</b>	9 & 10		
Unrestricted general fund		£24,689	£25,145
		<hr/>	<hr/>

Approved by the governors and signed on their behalf by:

  
Professor James Hogg  
Chairman

  
DEREK ADAMS

The financial statements were approved by the Board on 12 NOVEMBER 1996

The notes on pages 8 to 11 form part of the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 1996

## 1. ACCOUNTING POLICIES

**Basis of accounting**

The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards, and on a going concern basis and comply with the requirements of Statement of Recommended Practice No2 (SORP2) Accounting for Charities.

**Income**

All income is accounted for on an accruals basis in the period to which it relates.

**Expenditure**

Expenditure is accounted for on an accruals basis in the period in which it is incurred.

**Depreciation**

Depreciation is calculated to write off the cost of fixed assets over their remaining useful life on a straight line basis.

**Constitution**

The Profound and Multiple Impairment Society Limited ("PAMIS") is a company limited by guarantee subject to the provisions of the Companies Act 1985. The directors are known as governors. It is also a charity registered with the Charity commissioners and as such its present activities are exempt from tax on its income.

## 2. INCOME

	1996 £	1995 £
Grants and donations received		
- Scottish Office grant	75,360	57,287
- Carnegie Trust donation	5,500	4,000
- Mencap City Foundation donation	1,000	-
- St Katherine's Fund donation	2,000	-
- Harrow & District Caledonian Society donation	800	-
- Combined Charities Trust donation	12,500	-
	<hr/>	<hr/>
	£97,160	£61,287
	<hr/>	<hr/>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 1996 (continued)

## 3. EXPENDITURE

	1996 £	1995 £
Direct charitable expenditure:		
Project director/secretarial costs	51,084	39,410
Workshop costs	23,210	2,638
Hotel and travelling	10,170	5,185
VAT	2,309	923
	<hr/>	<hr/>
	£86,773	£48,156
	<hr/>	<hr/>
Other expenditure:		
Administrative costs	7,245	4,134
Postage and stationery	4,136	3,514
Audit fee	450	450
Office equipment	-	1,266
Depreciation of fixed assets	580	244
	<hr/>	<hr/>
	£12,411	£9,608
	<hr/>	<hr/>
TOTAL	£99,184	£57,764
	<hr/>	<hr/>

## 4. OPERATING (DEFICIT)/SURPLUS

The operating (deficit)/surplus for the period is stated after charging:

	1996 £	1995 £
Auditors' remuneration - audit fee	450	450
Depreciation of fixed assets	580	244
	<hr/>	<hr/>

## 5. GOVERNORS AND OTHER EMPLOYEES

The governors received no remuneration during the period. Appropriate travel expenses have been reimbursed to all governors, amounting to £2,840. The Company has no employees.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 1996 (continued)

6. TANGIBLE FIXED ASSETS  
(for charity's own use)

	Computer equipment £
COST	1,951
Additions	371
	<hr/>
	2,322
ACCUMULATED DEPRECIATION	(244)
Charge for the year	(580)
	<hr/>
	(824)
NET BOOK VALUE	<hr/>
At 31 May 1996	£1,498
	<hr/>
At 31 May 1995	£1,707
Depreciation rate	<hr/> <hr/> 25%

## 7. DEBTORS AND PREPAYMENTS

	1996 £	1995 £
Prepayments	£490	-
	<hr/>	<hr/>

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1996 £	1995 £
Bank overdraft	7,722	-
Accruals	10,289	6,301
Deferred income	5,124	5,000
	<hr/>	<hr/>
	£23,135	£11,301
	<hr/>	<hr/>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 1996 (continued)

## 9. CAPITAL

The Company does not have paid up share capital being a company limited by guarantee. The amount guaranteed by each member (who are the governors) in the event of winding up is not more than £5.

## 10. RECONCILIATION OF MOVEMENTS IN MEMBERS' FUNDS

	1996 £	1995 £
Surplus/(Deficit) for the financial year	(456)	4,400
Net addition to members' funds	(456)	4,400
Opening members' funds	25,145	20,745
Closing members' funds	£24,689	£25,145

**THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED**

**INCOME AND EXPENDITURE ACCOUNT**

For the year ended 31 May 1996

	PAMIS (The Trust) £	Scottish Office Project £	Total £
<b>INCOME</b>			
Grants and donations			
Scottish Office	-	75,360	60,360
Foundation for Sports and the Arts - Carnegie	5,500	-	5,500
Mencap City Foundation	1,000	-	1,000
St Katherine's Fund	2,000	-	2,000
Harrow & District Caledonian Society	800	-	800
Combined Charities Trust	12,500	-	12,500
Interest bank current account	26	-	26
Interest bank deposit account	1,542	-	1,542
	<hr/>	<hr/>	<hr/>
	23,368	75,360	98,728
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE</b>			
Project director/secretarial costs	5,000	46,084	51,084
Workshop costs	-	23,210	23,210
Administrative costs	4,495	2,750	7,245
Postage and stationery	3,636	500	4,136
Hotel and travelling	2,016	8,154	10,170
VAT	409	1,900	2,309
Audit fee	450	-	450
Office equipment	-	371	371
Management charge	(5,789)	5,789	-
	<hr/>	<hr/>	<hr/>
	10,217	88,758	98,975
	<hr/>	<hr/>	<hr/>
	13,151	(13,398)	(247)
Transfer to fixed assets	-	371	371
Depreciation on fixed assets	-	(580)	(580)
	<hr/>	<hr/>	<hr/>
Reserves brought forward	16,920	8,225	25,145
	<hr/>	<hr/>	<hr/>
Reserves carried forward	£30,071	£(5,382)	£24,689
	<hr/>	<hr/>	<hr/>