

THE PROFOUND AND MULTIPLE
IMPAIRMENT SERVICE LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2006

MONDAY



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THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
Limited by Guarantee

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

GOVERNORS :

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

SECRETARY :

Ms Kate Mure

PRINCIPAL OFFICE :

Springfield House
University of Dundee
Dundee
DD1 4JE

REGISTERED OFFICE :

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

REGISTERED COMPANY NUMBER :

2717020

REGISTERED CHARITY NUMBER :

1011895

AUDITORS :

Bird Simpson & Co.
Chartered Accountants
144 Nethergate
Dundee DD1 4EB

BANKERS :

The Royal Bank of Scotland
Perth Chief Office
12 Dunkeld Road
Perth
PH1 5RB

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

GOVERNORS' REPORT

FOR THE YEAR ENDED 31ST MARCH 2006

The governors' submit their report and accounts for the year ended 31st March 2006.

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

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

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

Mr George Brown, FCCA - appointed 19.10.05
Ms Hilary Came, BEd
Dr Martin Campbell, BA Hons PhD - appointed 19.10.05
Dr Hilary Cass, BSc FRCPCH
Professor James Hogg, BA PhD (Chair)
Mr Geoffrey Mean, ACIB TEP - resigned 10.01.06
Mr Narendhra Morar BA HONS MA
Ms Jean Willson, CQSW

Structure, Governance and Management

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

New Governors are appointed as follows:

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

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

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

Policy is developed in the light of the requirements of those commissioning PAMIS services, e.g. local authorities and NHS primary care trusts. Freestanding projects are developed by staff in consultation with the Director and reported to the Board of Governors.

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

As required by the charity SORP, PAMIS has undertaken a comprehensive risk assessment of its activities, facilitated by outside expert advice, and risk management strategies have been implemented. This will be reviewed during 2006/07.

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

GOVERNORS' REPORT

FOR THE YEAR ENDED 31ST MARCH 2006

Objectives and Activities

Objectives:

PAMIS is a voluntary organisation working in partnership with children and adults with profound and multiple learning disabilities their family carers and professionals working with them.

Our commitments are to ensure that:

- people with profound and multiple learning disabilities are valued both as individuals and in the contribution that they make to the community,
- their right to a full life shaped by personal choice, abilities and needs underlies all provision and policy affecting their lives,
- the knowledge and experience of family carers is recognised, and that their views are fully taken into account in service development

To achieve this, PAMIS offers families:

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

Activities

Family Support Service: PAMIS now works in six regions of Scotland, i.e. Fife, Grampian, Greater Glasgow, Highland, South Lanarkshire and Tayside. The work is principally funded by Service Level Agreements with Local Authorities and Health Boards, although funding is never guaranteed. In all six regions individual support and advice is given to families and professionals, and parents are enabled to make their voices heard at local and national levels. An extensive programme of training workshops and community leisure initiatives is also run. This regional programme is delivered by a team of co-ordinators who work locally with both parents and professionals.

Projects & Initiatives

The PAMIS national Information Resource & Library Service continues to expand. This work was funded initially by grants from The Gannochy Trust, Mencap City Foundation and Lloyds TSB Foundation for Scotland. Lloyds TSB have continued to support the work during 2005-06. The Scottish Executive's core fund grant also supports the PAMIS/SCLD National Network on Profound and Multiple Learning Disabilities which continues to expand and develop. Individuals can join the network online via our website which has recently been updated and includes a Network Bulletin Board whereby members can post queries and exchange information.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

GOVERNORS' REPORT (Continued)

FOR THE YEAR ENDED 31ST MARCH 2006

Projects & Initiatives (continued)

The Sensitive Stories project, initially funded by grants from The Baily Thomas Charitable Fund and the Esmee Fairbairn Foundation in 2004, has been supported also this year by BBC Children in Need and the Roald Dahl Foundation. This is the second year of a 3 year project which has developed multi-sensory story techniques to help young people with profound and multiple disabilities' understanding of sensitive issues such as health issues - understanding epilepsy, oral health - visiting the dentist, and menstruation, growing up and lifetime changes, e.g. transition from pre-school to adult service and residential establishment or home to community living.

PAMIS also runs the Futures project which supports teenagers with profound and multiple learning disabilities and their families through the difficult years of transition, i.e. leaving children's services and moving into adult life. The project covers the areas served by Glasgow City Council and works with teenagers aged 14 to 19 years.

SOMA: PAMIS, working in partnership with Dundee City Council Disability Sports Team, has set up the SOMA Club (Sporting Opportunities for Motor Activities) in Dundee, to be run on a monthly basis. This new Motor Activities Programme has been especially devised for people with profound and multiple learning disabilities.

Campaigns & Consultations

Over the past year PAMIS has actively contributed to local and national consultations. These included: Education (Additional Support for Learning) (Scotland) Act 2004 - Consultation on Draft Code of Practice, Policy Papers and Associated Regulations; Review of NHS Wheelchair and Seating Services in Scotland; DRC Code of Practice (The Duty to Promote Disability Equality). Family carers were fully involved in drawing up our responses to these consultations.

Campaigning for better services and social inclusion is an important aspect of our work. The Changing Places: Accessible Loo Campaign is ongoing with over 130 local and national organisations signing up their support. Throughout 2005 - 2006 PAMIS, together with Mencap has set up Changing Places Consortium to enable a group of organisations to work together to ensure that there is a provision of fully accessible toilets in the community to meet the needs of people with profound and multiple learning disabilities. The members of the consortium are: Mencap, PAMIS, Nottingham City Council, Dumfries & Galloway Council, Valuing People Team - Department of Health and The Same as You Team - Scottish Executive.

The Consortium plan to produce campaign materials and set up a dedicated website in the coming year.

We have also continued to actively lobby to raise awareness of the needs of people with profound and multiple learning disabilities and of the negative impact that manual handling policies impose on their lives, as well as campaigning for equal access to health services.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

GOVERNORS' REPORT (Continued)

FOR THE YEAR ENDED 31ST MARCH 2006

Achievements and Performance

PAMIS was commissioned by NHS Quality Improvement Scotland to provide family carers to act as reviewers for the national review of services for people with learning disabilities. PAMIS parent members were part of the teams who undertook inspections in every NHS Board in Scotland throughout 2004-06.

Financial Review

The deficit for the period of £84,540 (2005 - surplus £10,308) has been taken to reserves. The governors believe that the resources available are sufficient for them to continue the objectives of the charity.

Unrestricted reserves were £43,458 at 31st March 2006 and were held to allow charitable expenditure to be made notwithstanding the irregular pattern of receipt of grants and donations.

Principal funding sources during 2005/06 were the Scottish Executive, Glasgow Learning Disability Partnership, Glasgow City Council, Fife Council, South Lanarkshire Council, Highland Council and a range of grant making trusts. These sources of funding enable our team of co-ordinators and head office management staff to: provide intensive support to families; assist them to achieve better access to community resources; influence national and local policies and services; implement our family training programme; provide a national information resource and library; and campaign and lobby on their behalf for improved services for people with profound and multiple learning disabilities.

Going Concern

The Company is dependent on grants from local and central government and from grant-making bodies to continue trading. Governors have a reasonable expectation that this support shall be forthcoming and consequently the going concern basis has been used in preparing these accounts.

Plans for Future Periods

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

Statement of Governors' Responsibilities

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

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
Limited by Guarantee
GOVERNORS' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2006

Statement of Governors' Responsibilities (continued)

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

AUDITORS

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

FINANCIAL STATEMENTS

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

GENERAL MEETING

These accounts will be laid before the members of the company in general meeting.

By Order of the Board

.....
Chair

.....
Member

Date

06.12.06.

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

We have audited the financial statements of The Profound and Multiple Impairment Service for the year ended 31st March 2006 which comprise of the Statement of Financial Activities, the Balance Sheet, and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

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

Respective responsibilities of governors and auditors

The governors' responsibilities for preparing the Governors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Governors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Governors' Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charity is not disclosed.

We read other information contained in the Governors' Annual Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom 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 charity'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.

INDEPENDENT AUDITORS' REPORT TO THE GOVERNORS OF
THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE (CONT.)

Opinion

In our opinion the financial statements give a true and fair view of the state of the Charitable Company's affairs as at 31st March 2006 and of its deficit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Bird Simpson & Co

Bird Simpson & Company
CHARTERED ACCOUNTANTS
Registered Auditor

Date *6th December, 2006.*

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED

Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2006

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | 2005 Total Funds £ |
|--|-------|----------------------------|--------------------------|---------------------|-----------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | 21,025 | 183,427 | 204,452 | 197,151 |
| Activities from generating funds | 3 | - | - | - | 904 |
| Investment income | | 4,348 | - | 4,348 | 4,513 |
| Incoming resources from charitable activities | 4 | 1,408 | 180,556 | 181,964 | 211,253 |
| TOTAL INCOMING RESOURCES | | 26,781 | 363,983 | 390,764 | 413,821 |
| RESOURCES EXPENDED | | | | | |
| Cost of generating funds | | | | | |
| Cost of generating voluntary income | 6 | 4,875 | 25,780 | 30,655 | 26,060 |
| Costs of charitable activities | 6 | 64,467 | 378,419 | 442,886 | 376,701 |
| Governance costs | 7 | 443 | 1,320 | 1,763 | 752 |
| TOTAL RESOURCES EXPENDED | | 69,785 | 405,519 | 475,304 | 403,513 |
| NET OUTGOING RESOURCES BEFORE TRANSFERS | | (43,004) | (41,536) | (84,540) | 10,308 |
| TRANSFERS | | | | | |
| Gross transfers between funds | 5 | (7,735) | 7,735 | - | - |
| Net movement in funds | | (50,739) | (33,801) | (84,540) | 10,308 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward at 1 April 2005 | | 94,197 | 88,967 | 183,164 | 172,856 |
| Total Funds carried forward at 31 March 2006 | | <u>43,458</u> | <u>55,166</u> | <u>98,624</u> | <u>183,164</u> |

All results reported above arose from continuing activities.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE LIMITED


BALANCE SHEET

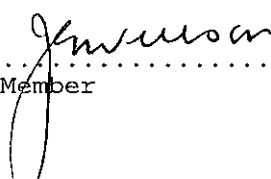
AS AT 31ST MARCH 2006

| | <u>Notes</u> | <u>£</u> | <u>2006</u> <u>£</u> | <u>2005</u> <u>£</u> |
|--|--------------|----------------|-------------------------|-------------------------|
| FIXED ASSETS | | | | |
| Tangible assets | 10 | | 13,749 | 10,243 |
| CURRENT ASSETS | | | | |
| Debtors and prepayments | 11 | 528 | | 21,149 |
| Cash at bank and in hand | | 114,469 | | 198,618 |
| | | <u>114,997</u> | | <u>219,767</u> |
| CREDITORS - amounts falling due within one year | 12 | 30,122 | | 46,846 |
| NET CURRENT ASSETS | | | <u>84,875</u> | <u>172,921</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>£ 98,624</u> | <u>£ 183,164</u> |
| The funds of the charity: | | | | |
| Restricted Income Fund | 14 | | 55,166 | 88,967 |
| Unrestricted Income Fund | 14 | | 43,458 | 94,197 |
| Total charity funds | | | <u>£ 98,624</u> | <u>£ 183,164</u> |

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

Approved by the governors and signed on their behalf by:

.....
Chair 
Date 06.12.06

.....
Member 

The financial statements were approved by the governors on

The notes on pages 10 to 17 form part of the financial statements.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2006

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

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

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

1.2 Incoming Resources

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

1.3 Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

All costs, apart from staff salaries, have been directly attributable to specific activities and have been included in these categories. 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 30% of the Director's time, and 60% of the charity's secretary's time is spent on activities to generate income, with the balance of their time being spent on actual charitable activities. Other secretarial costs, and the costs of regional co-ordinators and specific project staff are specifically allocated in full to the cost of charitable activities.

1.4 Depreciation

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

25% Straight line

1.5 Constitution

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

1.6 Funds

Incoming resources receivable or generated for the objects of the charity without further specified purpose are treated as unrestricted funds of the charity.

Incoming resources receivable or generated for the objects of the charity for a specified purpose are separately accounted for as restricted funds of the charity.

1.7 Pension costs

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2006

2. Incoming Resources

| | Unrestricted 2006 £ | Restricted 2005 £ | Total 2006 £ | Total 2005 £ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| <u>Voluntary income</u> | | | | |
| Donations | 2,124 | 1,000 | 3,124 | 3,310 |
| BBC Children in Need | - | 16,317 | 16,317 | - |
| Baily Thomas Charitable Fund | - | - | - | 10,000 |
| East Dumbartonshire Council | - | 2,000 | 2,000 | - |
| Glasgow Learning Disability Partnership | - | 55,954 | 55,954 | 54,325 |
| Glasgow City Council | - | 24,970 | 24,970 | 24,969 |
| MENCAP (City) Foundation | 5,790 | 646 | 6,436 | 3,000 |
| Community Fund | - | - | - | 17,319 |
| Sundry Income | 433 | - | 433 | 186 |
| SCLD | - | 2,000 | 2,000 | 2,000 |
| Tayside NHS Trust | - | - | - | 1,581 |
| Lloyds TSB - Foundation for Scotland | - | 6,000 | 6,000 | 6,010 |
| Perth & Kinross Council | - | 5,000 | 5,000 | - |
| The Highland Council | 3,500 | 1,814 | 5,314 | - |
| Esmee Fairbairn Foundation | - | 10,589 | 10,589 | 29,950 |
| NHS - Quality Improvement Scotland | 9,178 | - | 9,178 | 9,501 |
| South Lanarkshire Council | - | 35,736 | 35,736 | 35,000 |
| Northwood Charitable Trust | - | 3,000 | 3,000 | - |
| Roald Dahl Foundation | - | 8,401 | 8,401 | - |
| The Gannochy Trust | - | 10,000 | 10,000 | - |
| | <u>21,025</u> | <u>183,427</u> | <u>204,452</u> | <u>197,151</u> |

3. Activities from generating funds

| | Unrestricted | Restricted | 2006 Total | 2005 Total |
|-------------|--------------|------------|---------------|---------------|
| Fundraising | <u>-</u> | <u>-</u> | <u>-</u> | <u>904</u> |

4. Incoming resources from charitable activities

| | Unrestricted | Restricted | 2006 Total | 2005 Total |
|--|--------------|----------------|----------------|----------------|
| <u>Funding from service level agreements</u> | | | | |
| Scottish Executive | - | 70,000 | 70,000 | 110,800 |
| Dundee City Council | - | 15,000 | 15,000 | 11,000 |
| Fife Council | - | 52,028 | 52,028 | 51,334 |
| Angus Council | - | 8,697 | 8,697 | 15,044 |
| Highland Council | - | 25,860 | 25,860 | 14,575 |
| Perth & Kinross Council | - | 8,713 | 8,713 | 8,500 |
| <u>Other income from charitable activities</u> | | | | |
| Loo Videos | 1,185 | - | 1,185 | - |
| Passport folders | - | 258 | 258 | - |
| Royalties | 223 | - | 223 | - |
| | <u>1,408</u> | <u>180,556</u> | <u>181,964</u> | <u>211,253</u> |

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2006

5. Gross transfers between funds

The Grampian fund was underfunded in the year to 31st March 2006 by £7,735. It has been agreed by the Governors that Pamis' unrestricted fund will meet the underfunding up to the year end and will also do so for the next three months. This will give Pamis time to secure alternative funding for the Grampian operation.

6. Resources expended

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>2006</u> | <u>2005</u> |
|--------------------------------------|---------------------|-------------------|----------------|----------------|
| | <u>£</u> | <u>£</u> | <u>Total</u> | <u>Total</u> |
| | | | <u>£</u> | <u>£</u> |
| <u>Costs of generating funds:</u> | | | | |
| Costs of generating voluntary income | | | | |
| Staff costs | 4,875 | 25,780 | 30,655 | 26,060 |
| <u>Cost of charitable activities</u> | | | | |
| Staff Costs | 23,204 | 299,026 | 322,230 | 269,885 |
| Training Workshop costs | 2,782 | 7,295 | 10,077 | 8,825 |
| Travel and Accommodation | 7,936 | 20,439 | 28,375 | 21,476 |
| Administrative costs | 25,563 | 43,538 | 69,101 | 64,454 |
| Postage and stationery | 1,257 | 4,907 | 6,164 | 6,612 |
| Depreciation of fixed assets | 3,725 | 3,214 | 6,939 | 5,449 |
| | <u>64,467</u> | <u>378,419</u> | <u>442,886</u> | <u>376,701</u> |

7. Governance costs

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>2006</u> | <u>2005</u> |
|-----------|---------------------|-------------------|--------------|--------------|
| | | | <u>Total</u> | <u>Total</u> |
| Audit fee | 443 | 1,320 | 1,763 | 752 |

8. OPERATING SURPLUS

The operating surplus for the year is stated after charging:

| | <u>Unrestricted</u> | <u>Restricted</u> | | |
|------------------------------|---------------------|-------------------|-------------|-------------|
| | <u>2006</u> | <u>2006</u> | <u>2006</u> | <u>2005</u> |
| | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</u> |
| Auditors' remuneration | | | | |
| - audit fee | 443 | 1,320 | 1,763 | 752 |
| - other remuneration | 749 | 3,246 | 3,995 | 3,525 |
| Depreciation of fixed assets | 3,725 | 3,214 | 6,939 | 5,449 |

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2006

9. GOVERNORS AND OTHER EMPLOYEES

| | <u>2006</u> | <u>2005</u> |
|--------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 297,707 | 250,265 |
| Employers NIC | 22,091 | 17,274 |
| Superannuation | 33,087 | 28,406 |
| | <u>352,885</u> | <u>295,945</u> |

The governors received no remuneration during the period. Appropriate travel expenses have been reimbursed to all governors, amounting to £2,832 (2005 - £2,929).

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

| | <u>2006</u> | <u>2005</u> |
|-------------------------------------|-------------|-------------|
| Cost of generating voluntary income | 2 | 2 |
| Charitable activities | 11 | 12 |
| | <u>13</u> | <u>14</u> |

10. TANGIBLE FIXED ASSETS

| | <u>2006</u> | <u>2005</u> |
|-----------------------------------|-----------------|-----------------|
| | £ | £ |
| Cost: | | |
| At 1st April 2005 | 46,304 | 37,075 |
| Additions | 10,445 | 9,229 |
| At 31st March 2006 | <u>56,749</u> | <u>46,304</u> |
| Depreciation: | | |
| At 1st April 2005 | (36,061) | (30,612) |
| Charge for year | (6,939) | (5,449) |
| At 31st March 2006 | <u>(43,000)</u> | <u>(36,061)</u> |
| Net book value at 31st March 2006 | <u>£13,749</u> | <u>£10,243</u> |
| At 31st March 2005 | <u>10,243</u> | <u>6,463</u> |
| Depreciation rate | 25% | 25% |

11. DEBTORS AND PREPAYMENTS

| | <u>2006</u> | <u>2005</u> |
|-------------|--------------|-----------------|
| | £ | £ |
| Debtors | - | 20,777 |
| Prepayments | 528 | 372 |
| | <u>£ 528</u> | <u>£ 21,149</u> |

12. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <u>2006</u> | <u>2005</u> |
|-----------------|---------------|---------------|
| | £ | £ |
| Other creditors | <u>30,122</u> | <u>46,846</u> |

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE

Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2006

13. 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.

14. MOVEMENT IN FUNDS

| | At 1st April 2005 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31st March 2006 £ |
|---|------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| <u>Restricted Funds</u> | | | | | |
| Tayside | - | 42,410 | 36,190 | - | 6,220 |
| Healthy Lifestyles | - | 5,000 | 26 | - | 4,974 |
| Glasgow Learning Disability Partnership | 16,531 | 57,954 | 73,957 | - | 528 |
| Core Funding Scottish Executive | - | 70,000 | 63,364 | - | 6,636 |
| Futures Project | 3,440 | 24,970 | 25,692 | - | 2,718 |
| Fife | 8,027 | 52,286 | 58,274 | - | 2,039 |
| Information Resource | 11,808 | 8,000 | 15,117 | - | 4,691 |
| Changing Places Campaign | - | 4,236 | 3,634 | - | 602 |
| Sensitive Stories | 15,594 | 35,307 | 30,267 | - | 20,634 |
| South Lanarkshire | 6,743 | 35,736 | 36,355 | - | 6,124 |
| Highland | 1,231 | 27,674 | 28,905 | - | - |
| Grampian | 25,593 | - | 33,328 | 7,735 | - |
| SOMA | - | 410 | 410 | - | - |
| Total Restricted Funds | 88,967 | 363,983 | 405,519 | 7,735 | 55,166 |
| <u>Unrestricted Funds</u> | | | | | |
| General Funds | 94,197 | 26,781 | 69,785 | (7,735) | 43,458 |
| Total Unrestricted Funds | 94,197 | 26,781 | 69,785 | (7,735) | 43,458 |
| Total Funds | 183,164 | 390,764 | 475,304 | - | 98,624 |

Purposes of Restricted Funds

Tayside

Grant income from the three local authorities in Tayside which is to be spent on PAMIS work in Angus, Dundee and Perth & Kinross.

Healthy Lifestyles Project

This is a new PAMIS initiative that is directed specifically to promoting improved health. It will also address meeting unmet needs through improvements in lifestyle and in ways which involve and benefit people with profound and multiple learning disabilities and their family carers. The project will increase social inclusion as well as providing active enjoyment for the families involved. This project will commence in April 2006.

Glasgow Learning Disability Partnership

An award has been received from Glasgow Learning Disability Partnership for the provision of PAMIS' services to parents and carers of people with profound and multiple disabilities throughout Greater Glasgow.

Core Funding Scottish Executive

The Scottish Executive has awarded a three year grant to PAMIS for core funding and in particular the development and operation of a national information service on profound and multiple learning disabilities for parents and professionals. This funding is until March 2007, when a new grant will be negotiated.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2006

14. Continued

Futures Project

Glasgow City Council Social Work Services has awarded a three year grant to PAMIS to support teenagers with profound and multiple disabilities and their families throughout a difficult transition process.

Fife Council

Fife Council has awarded an annual grant to PAMIS for the provision of services to parents and carers of people with profound and multiple disabilities in Fife.

Information Resource

This resource, funded by awards from The Gannochy Trust, Lloyds TSB Foundation for Scotland and Mencap City Foundation, is to provide a comprehensive information and advice service to family and carers of people with profound and multiple disabilities, and professionals working in this field. The grants also support the cataloguing and updating of the resources in the PAMIS library (PAMIS is an SCLD Library partner).

Changing Places Campaign (formerly known as Loo Consortium)

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

Sensitive Stories

This 3 year project, funded by the Baily Thomas Charitable Fund, Esmee Fairbairn Foundation, BBC Children in Need and the Roald Dahl Foundation, will develop the multi-sensory stories techniques to help young people with complex disabilities' understanding of sensitive issues such as loss and bereavement, sexual health, growing up and lifetime changes, e.g. transition from pre-school to school to adult service and residential establishment or home to community living.

South Lanarkshire Council

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

Highland Council

PAMIS was awarded funding from Highland Council from April 2005 to March 2006 so that the provision of services to people with profound and multiple learning disabilities and their parents and carers in the Highland area could continue.

Grampian

The Scottish Executive has awarded a grant to PAMIS as a one year pilot project to support parents and carers of children with profound and multiple learning disabilities in the Grampian area.

SOMA

This new Motor Activities Programme has been funded by Mencap City Foundation and is working in partnership with Dundee City Council Disability Sports Team to run a SOMA club on a monthly basis in Dundee.

Purposes of Unrestricted Funds

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

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2006

15. PENSION SCHEME - DEFINED BENEFIT SCHEME

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

The pension charge for the year was £33,087.

University of Dundee Superannuation Scheme:

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

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

Currently the company contributes 13.5% of salaries into the fund. This will continue at this level for the year ended 31st March 2007.

University Superannuation Scheme:

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

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

Currently the company contributes 14% of salaries into the fund. This will continue at this level for the year ended 31st March 2007.

16. RECONCILIATION OF ASSETS AND LIABILITIES BETWEEN FUNDS

The assets and liabilities at 31st March 2006 may be analysed as follows:

| | Unrestricted 2006 £ | Restricted 2006 £ | Total 2006 £ | Total 2005 £ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| Tangible assets | 5,024 | 8,725 | 13,749 | 10,243 |
| Debtors and prepayments | - | 528 | 528 | 21,149 |
| Cash at bank and in hand | 36,897 | 77,572 | 114,469 | 198,618 |
| Creditors: amounts falling due within one year | (4,253) | (25,869) | (30,122) | (46,846) |
| | <u>£ 37,668</u> | <u>£ 60,956</u> | <u>£ 98,624</u> | <u>£ 183,164</u> |

17. CAPITAL COMMITMENTS

The company has no capital commitments as at 31st March 2006.

THE PROFOUND AND MULTIPLE IMPAIRMENT SERVICE
Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2006

18. CONTINGENT LIABILITIES

The company has no contingent liabilities as at 31st March 2006.

19. POST BALANCE SHEET EVENTS

The company has no post balance sheet events to report.

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31st March 2006

| Income | PAMIS Total | Unrestricted Funds | Tayside | Healthy Lifestyles | Greater Glasgow | Life | Futures Project | Information Resource | Sensitive Stories | South Lanarkshire | Highland | Grampian | Core Funding Scol.Ex | Loo Consortium | SOMA |
|--------------------------------|----------------|-----------------------|----------|-----------------------|--------------------|----------|--------------------|-------------------------|----------------------|----------------------|----------|-----------|-------------------------|-------------------|-------|
| | | | | | | | | | | | | | | | |
| Glasgow City Council | 24,970 | | | | 55,954 | | 24,970 | | | | | | | | |
| Glasgow LD Partnership | 55,954 | | | | | | | | | | | | | | |
| Scottish Executive | 70,000 | | | | | | | | | | | | 70,000 | | |
| Dundee City Council | 15,000 | | 15,000 | | | | | | | | | | | | |
| East Dumartonshire Council | 2,000 | | | | 2,000 | | | | | | | | | | |
| South Lanarkshire Council | 35,736 | | | | | | | | | 35,736 | | | | | |
| Northwood Charitable Trust | 3,000 | | | | | | | | | | | | | 3,000 | |
| Fife Council | 52,028 | | | | | 52,028 | | | | | | | | | |
| Passport Folders | 258 | | | | | 258 | | | | | | | | | |
| BBC Children In Need | 16,317 | | | | | | | | 16,317 | | | | | | |
| Esmee Fairbairn Foundation | 10,589 | | | | | | | | 10,589 | | | | | | |
| NHS Quality Improvement Grant | 9,178 | 9,178 | | | | | | | | | | | | | |
| SCLD | 2,000 | | | | | | | 2,000 | | | | | | | |
| MENCAP City Foundation | 6,436 | 5,790 | | | | | | | | | | | | | |
| Lloyds TSB | 6,000 | | | | | | | 6,000 | | | | | | | |
| Angus Council | 8,697 | | 8,697 | | | | | | | | | | | | |
| Highland Council | 31,174 | 3,500 | | | | | | | | | | | | | |
| Perth & Kinross Council | 13,713 | | 8,713 | 5,000 | | | | | | | 27,674 | | | | |
| Bank Interest Received | 4,348 | 4,348 | | | | | | | | | | | | | |
| Loo Videos | 1,185 | 1,185 | | | | | | | 8,401 | | | | | | |
| Road Dalh Foundation | 8,401 | | | | | | | | | | | | | | |
| The Gannochy Trust | 10,000 | | 10,000 | | | | | | | | | | | | |
| Royalties | 223 | 223 | | | | | | | | | | | | | |
| Donations | 3,124 | 2,124 | | | | | | | | | | | | 1,000 | |
| Sundry Income | 433 | 433 | | | | | | | | | | | | | |
| Reallocate Income | | (7,735) | | | | | | | | | | 7,735 | | | |
| | £ 390,764 | £ 19,046 | £ 42,410 | £ 5,000 | £ 57,954 | £ 52,288 | £ 24,970 | £ 8,000 | £ 35,307 | £ 35,736 | £ 27,674 | £ 7,735 | £ 70,000 | £ 4,236 | £ 410 |
| Expenditure | | | | | | | | | | | | | | | |
| Salary Costs | 348,690 | 23,894 | 32,030 | - | 51,684 | 45,288 | 24,502 | 12,155 | 25,033 | 31,345 | 21,877 | 20,267 | 60,625 | - | - |
| Training Workshop Costs | 10,077 | 2,782 | 757 | - | 693 | 1,729 | 84 | - | 1,041 | 102 | 729 | 1,065 | 758 | 13 | 324 |
| Administrative Costs | 73,296 | 29,758 | 1,890 | - | 15,394 | 4,901 | 815 | 2,325 | 1,831 | 3,224 | 4,598 | 6,734 | 1,152 | 654 | 20 |
| Postage and Stationery | 6,164 | 1,257 | 569 | - | 1,326 | 1,074 | - | 140 | 343 | 287 | 347 | 427 | 394 | - | - |
| Travel and Accomodation | 28,375 | 7,936 | 504 | 26 | 2,661 | 4,315 | 291 | 60 | 2,019 | 1,309 | 1,347 | 4,602 | 272 | 2,967 | 66 |
| Audit Fee | 1,763 | 443 | 440 | - | 440 | 440 | - | - | - | - | - | - | - | - | - |
| Office Equipment | 10,445 | 6,510 | - | - | 2,530 | 484 | - | - | 142 | - | 29 | 100 | 650 | - | - |
| | £ 478,810 | £ 72,570 | £ 36,190 | £ 26 | £ 74,728 | £ 58,231 | £ 25,692 | £ 14,680 | £ 30,409 | £ 36,267 | £ 28,927 | £ 33,195 | £ 63,851 | £ 3,634 | £ 410 |
| Net Income | (88,046) | (53,524) | 6,220 | 4,974 | (16,774) | (5,945) | (722) | (6,680) | 4,898 | (531) | (1,253) | (25,460) | 6,149 | 602 | - |
| Transfer to Fixed Assets | 10,445 | 6,510 | - | - | 2,530 | 484 | - | - | 142 | - | 29 | 100 | 650 | - | - |
| Depreciation on Fixed Assets | (6,939) | (3,725) | - | - | (1,759) | (527) | - | (437) | - | (88) | (7) | (233) | (163) | - | - |
| Surplus/(deficit) for the year | £(84,540) | £(50,739) | £6,220 | £4,974 | £(16,003) | £(5,968) | £(722) | £(7,117) | £5,040 | £(619) | £(1,231) | £(25,593) | £6,636 | £602 | £0 |
| Reserves Brought Forward | 183,164 | 94,197 | - | - | 16,531 | 8,027 | 3,440 | 11,808 | 15,594 | 6,743 | 1,231 | 25,593 | - | - | - |
| Reserves Carried Forward | £ 98,624 | £ 43,458 | £ 6,220 | £ 4,974 | £ 528 | £ 2,039 | £ 2,718 | £ 4,691 | £ 20,634 | £ 6,124 | £ - | £ - | £ 6,636 | £ 602 | £ - |