

DIMENSIONS SOMERSET SEV LIMITED

England & Wales · Charity number 1172574

Details

Status	Registered
Legal form	Charitable company
Company number	10257343
Registered	2017-04-12
Register	View on the Charity Commission register

Contact

Address	Dimensions Group Ground Floor Building 1230 Arlington Business Park Theale READING
Phone	07903561095
Website	www.discovery-uk.org

Activities

Objects: "The Company's Objects are:(1) to relieve the needs of people with learning disabilities or autistic people or those with behaviours of distress, mental ill-health and complex support needs by providing personalised support and services to such persons including, but not limited to, the provision and management of housing, including social housing, and associated facilities and services; and(2) to promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.For the purpose of this Article "socially excluded" means being excluded from society, or parts of society, as a result of one of more of the disadvantages at (1) above."

Activities: Set up initially to take over delivering services for people with learning disabilities, challenging behaviour and complex needs across Somerset, the organisation offers person-centred services to support people to live the life they choose, at home or in residential care. Part of the Dimensions UK Group, we aim to be an exemplar at providing living support to our customers.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People With Disabilities

Geography

- Bristol City
- Cornwall
- Devon
- Dorset
- North Somerset
- Plymouth City
- Portsmouth City
- Somerset
- Torbay
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,707,000	£37,704,000	£9,834,000	906
2024-03-31	£35,815,000	£34,149,000	£7,831,000	851
2023-03-31	£32,456,000	£31,412,000	£6,165,000	794
2022-03-31	£32,435,000	£31,599,000	£5,121,000	947
2021-03-31	£33,595,000	£32,855,000	£4,285,000	1009

Trustees

Name	Role	Appointed
Richard Crompton	Chair	2022-09-28
Andrea Mary Sutcliffe		2025-09-01
Gillian Arukpe		2025-11-28
Huw John		2025-06-05
Kevin Hogarth		2025-06-05
Matthew Campion		2025-06-05
Nicholas Baldwin		2025-06-05
Rachael Dodgson		2025-06-05
Richard Webb		2025-06-05
Shahana Khan		2025-06-05

DIMENSIONS SOMERSET SEV LIMITED

England & Wales - Charity number 1172574

Accounts



Dimensions Somerset SEV Limited
trading as Discovery
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2025

Get more from life

Company Registration Number: 10257343

Charity Registration Number: 1172574

Dimensions Somerset SEV Limited trading as Discovery

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Dimensions Somerset SEV Limited trading as Discovery Advisors and Other Information

Trustees	Richard Crompton QPM (<i>Chair</i>) Angela McNab (resigned 21 st November 2024 and re-appointed 5 th June 2025) Christine Carson (resigned 5 th June 2025) Rachel Ferris (resigned 5 th June 2025) Michelle Caine (resigned 5 th June 2025) Nicholas Hecksher (resigned 5 th June 2025) Nick Baldwin CBE (<i>Chair</i>) (appointed 5 th June 2025) Rachael Dodgson (appointed 5 th June 2025) Shahana Khan OBE (appointed 5 th June 2025) Supriya (Sherry) Malik (appointed 5 th June 2025) Noah Franklin (appointed 5 th June 2025) Huw John (appointed 5 th June 2025) Kevin Hogarth (appointed 5 th June 2025) Richard Webb (appointed 5 th June 2025) Matthew Campion (appointed 5 th June 2025)	
Company secretary	Joanne Greenbank	
Executive Directors	Rachel Dodgson Helen Orford Clive Bassett Stella Cheetham Sam Smith Julia Ashley Sinéad McHugh-Hicks Rhoda Iranloye Benedict Sutton	Group Chief Executive Officer Discovery Managing Director & Group Commercial Director Group Chief Financial Officer Group Director of People and Organisational Development (retired 9 th May 2025) Group Chief People Officer (appointed 5 th May 2025) Group Chief Housing and Communications Officer Dimensions (UK) Limited Managing Director Group Chief Quality, Governance and Lived Experience Officer Group Chief Digital and Information Officer
Principal and Registered Office	Ground Floor, 1230 Arlington Business Park Theale Reading, RG7 4SA	
Bankers	National Westminster Bank Plc Unit L11, The Oracle Shopping Centre Reading, RG1 2AG	HSBC UK Bank Plc Level 7, Thames Tower Station Road Reading, RG1 1LX

Dimensions Somerset SEV Limited trading as Discovery Advisors and Other Information

Solicitor	Internal Auditor	External Auditor
Trowers & Hamlins Anthony Collins Solicitors 3 Bunhill Row 134 Edmund Street London, EC1Y 5YZ Birmingham B3 2ES DAC Beachcroft 25 Walbrook London, EC4N 8AF	TIAA Ltd Artillery House, Fort Fareham, Fareham, Hampshire, PO14 1AH	Crowe LLP 2nd Floor, 55 Ludgate Hill London, EC4M 7JW

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

Introduction

A commitment to ensuring that we find and keep the right colleagues, who share the Organisations values and its mission to provide high quality, personalised support, strong Governance focus and financial sustainability means that we are well placed to continue supporting people with a learning disability and autistic adults within the communities we serve, beyond 2025. The 2024/25 year was the eighth since the transfer of support for autistic people and those with a learning disability from Somerset County Council to Discovery and full term of the initial contract. It has also marked the first year of delivering care and support services in the County of Cornwall, supported by a memorandum of understanding to develop a new Strategic Partnership with the Authority.

The sector itself has experienced further challenge, with Government policy change adding to an already testing financial environment with inflationary pressures and economic turbulence continuing to impact on the cost of living for the people we support and those we employ. Our scale in the County of Somerset, along with an experienced and established Senior team has positioned us well to manage these challenges. One of the biggest cost pressures impacting Discovery is the use of external agency. In response to this, we have continued to grow and develop our own peripatetic team and this year we also centralised our relief support worker community under the same central management in order to release capacity for our Managers, whilst achieving more consistent engagement and shift planning arrangements from what is now widely considered our 'in house' agency team. The team is now delivering around 7,500 hours of support each month, those colleagues having been recruited for their values alignment, supporting people with greater consistency, knowledge and understanding of the way we work around here.

This year is the first year that we have provided care and support services outside of Somerset, welcoming new people we support, their families and colleagues in the County of Cornwall. Entering into a new market, especially one which is more remote from the Organisation geographically is invariably fraught with difficulty and potential for risk. It is therefore with the greatest of admiration and respect that we must recognise our Operations Director for Yeovil and South Somerset and her team, who worked tirelessly to not only ensure the smooth transition of services within the area but led the closure programme of a number of poor performing Registered Care Homes. Our presence in the County is now secured and provides a platform for further opportunities both within Cornwall and the Authorities between.

This financial year we also experienced funding cuts, bringing the toughest impact on our Supported Employment team. As a non-statutory service, Somerset Council made the unenviable decision to end its contracting arrangements, within a range of measures to help them achieve a balanced budget. Despite this and with no more than a modest grant fund injection from the Discovery Community Fund, the Supported Employment team has not only survived the funding cut, but is positively thriving, with new internships and projects coming on stream. Credit for this successful turnaround must go to the Head of Supported Employment and Community Enterprise and her management team, whose passion and determination is paying dividends. In the UK, around 5% of adults with a learning disability (accessing long term social care) are in paid employment, these figures being significantly less than the overall employment rate for working age adults in the UK, which are significantly higher. Whilst noting the remarkable achievements of this team, we are also delighted that employment support has been

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

given such prominence in Dimensions group strategy, 'Even Better Lives for Even More People' and we look forward to not only continuing to expand the employment support offer outside of our local boundaries, but to inform and support at a wider Group level to ensure that any person we support who has an ambition to secure meaningful, paid employment has every opportunity to do so.

As part of our mitigation to safeguard our financial performance and in agreement with Somerset Council, we took the difficult decision to cease any further surplus share with the Discovery Community Fund. Whilst we remain committed as an Organisation to social value and remaining an effective partner to the communities we serve, our focus in year has turned to how best we might allocate the amounts previously accrued within the fund. With the agreement all stakeholders, we have set a plan to:

- Ringfence further funding to support self-advocacy services within Somerset, working with Openstorytellers to further develop their business model in order to achieve this.
- A continuation of funding for high impact projects, which have received prior funding
- Agree the future of Small Sparks to consider how best to support future small grant initiatives.
- Reopen the fund to the wider sector after accounting for all the above.

Commitment to people we support

Enabling and promoting the choices and amplifying the voices of the people we support continues to shape, influence and inform the way we work across Discovery. Many of the people we support, being unable to express themselves with words have benefited from a commitment to revisiting and championing the principles of intensive interaction. Intensive interaction is a responsive approach to communication that values each individual's uniqueness and consciously adjusts communication style to facilitate mutual connection and understanding. We are seeing a growing number of wonderful quality of life outcomes as a result of this work, with one particular home, located in Chard providing a beacon of light and hope for all that is possible, We remain committed to further developing this approach across more homes and with more people, further amplifying the voices and choices of the people we support over the year ahead.

Within our listening events, people we support told us that having better health and wellbeing is important to them and we have therefore been pleased for the support from Katie Davis, Learning Disabilities Specialist Screening Nurse who not only attended a Better Practice Group Meeting to provide support to our Manager community, but also attended an 'Everybody Counts Group', attended by a large number of people we support, to discuss the importance of health screening and a broader focus on annual health checks.

In response to the capacity and stretch of Somerset's social work team, our Trusted Assessor continues to work in partnership with Commissioners and Operational teams in order to complete reviews for the people we support. These person-centred reviews and individualised plans are ensuring that more people we support are able to realise what is possible with them and for them, with numerous quality of life improvements as a result.

Commitment to families

At our annual listening event and through a variety of working together for change discussions, families consistently told us that what concerned them the most was changes within the support team and the communication from management on this. In response our Family Consultant, Jessica Heslop facilitated a session at our all-Managers Conference setting out 'The importance of Hello and Goodbye', In addition, we have encouraged more proactive and consistent communication with families, with Jess also presenting the main theme at a Better Practice Group meeting in September supporting Managers to consider how they might work more collaboratively with families. Our Trusted Assessor Reviews also seek to ensure families are as involved and engaged as they want to be and we are ensuring more family members are invited to join team meetings to talk about their loved ones important history and gain further insights into their family life.

Commitment to colleagues

We are delighted to have managed to keep ahead with pay again this year, with our minimum pay rate for support workers in Somerset, maintaining parity with NHS Band 3 healthcare workers, As we look ahead, we remain committed to investing in frontline worker pay, subject to affordability, but must remain alive to the need to retain a modest reserve in order to protect and preserve the future sustainability of our Organisation.

At Discovery, recognising and appreciating our fine colleagues for the important roles they play in supporting the people we support to have better lives is embedded within our practice. We have therefore been thrilled by not only the number of finalists secured in wider sector award ceremonies this year but especially delighted for those colleagues who won or received an 'outstanding contribution' acknowledgement at both the National Learning Disability and Autism Awards and Regional Great British Care Awards. Our congratulations and thanks goes to all of our colleagues, who were all very worthy of their place at these prestigious awards.

Board visits and engagement

Our Trustees remain actively engaged with the Organisation and have continued to participate in the wider Groups Committees. In addition, they contributed to a strategy refresh with Dimensions Group Board and Senior Management, met twice with Discovery Council, to ensure they hear directly from the people we support about what matters to them most and attended listening events and management meetings.

Thank you

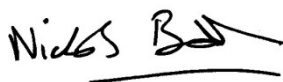
Our sincere thanks to all of our colleagues who continue on our journey of transformation and change, A particular note of gratitude to those colleagues who transferred from Somerset Councils in house provision back in 2017, please never doubt that we admire your resilience, commitment to the people we support and your courage. Thank you to colleagues who have joined along the way, for bringing fresh eyes and curiosity, which undoubtedly helps to avoid complacency creeping in to our practice.

Dimensions Somerset SEV Limited trading as Discovery
Chair's and Managing Director's Report

Thank you to the people we support, who bring purpose and meaning to all of our lives and not forgetting their families who have after all, entrusted their loved ones into our care.

In June 2025, the Board was made coterminous with the Dimensions (UK) Board. Although this signifies a change in our Trustee arrangements it will not diminish the robust and effective governance arrangements for the organisation. The Discovery Trustees have been dedicated and committed in their role, and have acted with unwavering diligence, care and commitment in its support to its Executive team, holding them to account with a healthy balance of scrutiny, challenge and compassion. Our immense gratitude must therefore go to our Trustees, both particularly those who have recently stepped down, and who have given their time freely and liberally in support of our Organisation.

Finally thank you to our partners, internally our business support departments across the wider Dimensions Group and externally, our Commissioners, Local Authority and Health partners and our communities, The support provided by all stakeholders enables us to ensure that our fine Organisation prospers in our quest to provide an even better life to even more people.



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Nick Baldwin
Chair

14th August 2025



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Helen Orford
Managing Director

14th August 2025

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2025. This includes the directors' report and strategic report required under company law.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, Governance and Management

Dimensions Somerset SEV Limited ('the Charity'), which trades as 'Discovery', is a charitable company limited by guarantee. It was incorporated on 29 June 2016 and registered as a charity on 12 April 2017. Discovery is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The objects of the Charity are to fulfil the needs of people with learning disabilities or autistic people, and those with behaviours of distress and complex needs. The Charity provides and manages housing, including social housing, and providing assistance to help house people and support their needs.

The Charity was established as a Social Enterprise, demonstrating robust governance, ethical and good business practice and social impact and financial transparency. Of our net surplus, one-third is invested in projects within Somerset that have a social purpose, improving the health and independence of people with learning disabilities and/or autism across Somerset.

Modern Slavery and Human Trafficking Statement

Discovery is committed to preventing modern slavery in its corporate activities and supply chains. The Charity's full statement can be found on the Discovery website at www.discovery-uk.org.

The Board and its Role

The governing body of Discovery is the Board of Trustees. Trustees are directors of the Charity under the Companies Act, as well as being charity Trustees. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity.

The Trustees members who served during the year are listed on page 3 and attendance at meetings was as follows:

Dimensions Somerset (Discovery) Board	06-Jun-24	15-Aug-24	21-Nov-24	24-Mar-25
Richard Crompton (Chair)	Attended	Attended	Attended	Attended
Angela McNab	Attended	Apologies	Apologies	N/A
Christine Carson	Attended	Apologies	Attended	Attended
Michelle Caine	Attended	Attended	Apologies	Attended
Nick Heckscher	Attended	Attended	Attended	Attended
Rachel Ferris	Attended	Apologies	Attended	Apologies
Neil England	Apologies	N/A	N/A	N/A

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

In June 2025, the Board was made coterminous with the Dimensions (UK) Board and the new Trustees are listed on page 3.

The full Board follows an agreed agenda with various standing matters for the full Board meetings, including full reporting of management accounts, review of the strategic risk register, and review of the register of interests. The Board has been building strong links with the Discovery Council and met with them twice during the year. The Board has access, at the expense of the Charity, to any professional services it may reasonably require to fulfil its statutory duties.

Discovery is a subsidiary of Dimensions (UK) Limited and, as such, reports to the Dimensions Group Board. The Group Board has systems in place, supported by a themed committee and panel structure, to ensure that it achieves appropriate oversight of objectives that support the governance of the whole Group, including risk oversight and value for money.

The following Committees and Panels provide oversight and scrutiny for the Discovery Board:

- Group Audit & Risk Committee
- Finance & Resources Committee
- HR Committee
- Remuneration & Nominations Committee
- Quality & Practice Committee
- Safeguarding Panel
- Supporting Safe Living Panel

External Governance Review

The Board, Committees and Panels carry out annual Effectiveness Reviews internally and commission a triennial external governance review, which is being carried out in 2025.

During the 2024/2025, the following were identified as areas to strengthen our approach in some areas under the Code of Governance, including:

- Continuing the work to ensure lived experience insight into all our governance meetings
- Continuing to ensure governance arrangements are in line with the Group's Equality, Diversity and Inclusion Strategy
- Performance oversight and horizon scanning by Boards & Committees

The 2025 external Governance Review will have a particular focus on the Committee structure and to ensure the improvements we have made around oversight and scrutiny of the Group's housing function is robust and fit for purpose. The action plan to implement the recommendations will begin in September 2025 once the report has been received by the Board (in August 2025).

The Non-Executive appraisal policy outlines the process of the annual performance review of overall performance and effectiveness of the Boards and a review of the performance, contribution and effectiveness of individuals, which includes 360-degree peer feedback.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Training for Trustees

Board members are able to attend appropriate training at the expense of the organisation to help them fulfil their Board role most effectively. This includes Safeguarding Adults, Fraud Awareness, GDPR and Health & Safety. Members Briefings have been arranged on an ad-hoc basis on key topics, including most recently on cyber security and regulatory changes. During the Governance Review, the effectiveness surveys and Non-Executive appraisal there is the opportunity for Members to identify any learning and development needs either for individuals or Committees as a collective.

Recruitment of New Trustees

New Trustees are recruited when a need for new Trustees is identified following the annual skills audit or when an individual leaves in line with a Group Non-Executive Recruitment & Succession Policy. An agency is used to source suitable candidates, and the process includes the provision of supporting statements, and confirmation of their eligibility to act as Charity Trustee.

The recruitment process includes informal meetings with members of the Discovery Executive Team, visits to services, and panel interviews, including with Experts by Experience. The Board seeks to attract a diverse range of membership in terms of interest, culture and background, most appropriately reflecting the richness and diversity of the communities served by the Charity.

No new Trustees were recruited during the year.

The Strategic Partnership Board (SPB)

During 2024/25, grants totalling £486,500 were awarded from the Discovery Community Fund, to support projects across Somerset helping people with learning disabilities and autistic people to live fulfilling lives in their own communities.

Risk Management

The Board discusses and assesses the strategic risk to which the Charity is exposed in line with the Group Risk & Management Framework, which was reviewed in 2023. There are clearly defined management responsibilities for the identification, evaluation, and control of significant strategic risks in line with the Group approach, with continuous risk assessment and active management of business risks, including the maintenance of a strategic risk map, which identifies the controls and assurances in place, and highlights any gaps requiring further action. The Board discusses this at each meeting. Risk strategy and management is discussed in more detail later in this report

Colleague Involvement

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, area management meetings, senior team meetings and listening events. Colleagues' views are gathered and collated through these various media and contribute to service improvement plans to ensure that the teams are constantly moving forward. These plans, in turn, contribute to the Charity's business plan.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Executive Pay and remuneration

Executive pay levels are established in line with the Group Remuneration Strategy, which provides for pay to be set in the context of the relevant external market, informed by benchmarking. The Managing Director's pay is determined by Group Remuneration & Nominations Committee. Salary multiples between pay at the top and bottom of the Charity are regularly monitored and are taken into consideration when setting pay.

Relationships with Other Organisations

Discovery seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided. In partnership, Discovery and Somerset Community Foundation have continued to promote the work of Discovery as a Social Enterprise and Charity and the unique potential it has in investing part of its surplus in new initiatives to improve the lives of people with learning disabilities and/or autism in Somerset, and/or support the families of people with a learning disability.

Discovery's Managing Director remains a member of Somerset Safeguarding Adult Board, which enables the Organisation to draw on a wide range of best practice approaches and learning. This valuable multi-agency collaborative presents a welcome opportunity to further inform Organisational practice and serves as a helpful reminder of the individual and collective responsibility of member Organisations to preserve and promote the human rights and wellbeing of people in receipt of its services.

Objectives and Activities

Discovery supports people with learning disabilities, autism, challenging behaviour and complex needs. People with learning disabilities and their families are at the heart of everything we do, and we wish every person supported to have a great life, with excellent outcomes.

Our values which drive all we do are:

Ambition	helping people be the best they can be
Courage	being brave enough to make a difference
Integrity	being honest and fair in all the things we do
Partnership	working with other people to make a bigger difference
Respect	treating everyone fairly and knowing that everyone's voice is important

We continue to develop our capacity and expertise to provide a range of services for people with particular needs such as autism, complex and challenging behaviour, young people in transition and

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

people who wish to live independently. The Group has developed a refreshed 2027 strategy, towards living these values and achieve these commitments.

Quality	Better lives; impact for our sector
Reputation	Valued by stakeholders; a Group people want to work for and with
Scale	Supporting more people; ability to invest and deliver economies of scale
Capacity	Capacity and capability to deliver where and when it matters
Sustainability	Sustainable for stakeholders; resilient in our environment

Strategic Report: Achievements and Performance Delivery of Public Benefit

In accordance with our objectives, Discovery benefits people with learning difficulties and/or autism in Somerset and defined neighbouring Authorities situated in the South West of England. Our main funding comes from Somerset County Council (SCC), with new funding streams from Cornwall County Council (CC) and therefore the majority of beneficiaries are referred via the local authorities. We offer places in our Community Outreach service, the services of the supported employment team, residential properties and supported living schemes to individuals not funded by the local authority, however a cost is still attached to those placements. Discovery aims to keep placement fees to the minimum required to cover the Charity's costs whilst still delivering quality.

Discovery works in a way that is personalised, delivering support to people based on their individual needs and wishes, offering choice and control in all aspects of service delivery.

The Trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements

In terms of our workforce and in collaboration with Unison South West, we have significantly improved support worker pay, achieving and retaining our Organisational ambition to align to NHS Band 3 care worker rate as well as reducing sickness absence (including covid) absence days by 3.72 days per colleague, with the Operational area of Yeovil and South Somerset reducing by 7.69 days and sitting below the organisations average of 11 days per colleague.

It is of further note that the Organisation is also retaining more colleagues – voluntary turnover improving by 4.5% and total turnover improved by 4.4% when compared to the same period last year, with recruitment continuing in an upward direction.

Colleagues across the organisation have the opportunity to complete an annual satisfaction survey, which is run by 'Great Place to Work'. The survey gives all colleagues the opportunity to say what they

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

like about working here, or to share what could be better. We listen to what colleagues have to say and use the feedback to implement positive changes. We were pleased with colleagues engagement this year, with Discovery's overall response rate increasing by 3% compared to 2023 and 4% compared to 2022.

Within this years colleague feedback, we saw a positive increase across all statement areas, with two statements remaining the same as previous year. The most improved statements being;

- this is a psychologically and emotionally healthy place to work
- this is a fun place to work.
we do not have to sacrifice our family, our friends, or our interests for work. We have predictable working patterns with choice and control – and, if we need to take time off, we are supported to do so.

Discovery also achieved noteworthy success at both the National Learning Disability and Autism Awards (NLDA) and South West Regional Great British Care Awards (GBCA).

At the NLDA, Wincanton Logistics, a partner Organisation who share the same commitment and ambition to expand their supported employment offer, won 'The Employer of People with a Learning Disability Award'. The judging panel noting passion, commitment, desire, heart, determination, and a genuine warmth as defining their approach. These qualities drive their unwavering dedication to those they serve, creating a nurturing and supportive [work] environment for all.

In addition, 'Team Hillcrest', colleagues who support the people we support in the Yeovil and South Somerset area, won 'The Lord Rix Supporting Older People with Learning Disabilities Award'. The judging panel referenced meeting the team (and a person they support) as being a 'delight'. With one judge stating; 'I could have spent the entire day in conversation with them!' The judging panel further commended our colleagues 'genuine care, compassion, and exceptional support, which made them stand out as clear winners in this category'. Further noting; 'the team's dedication, hard work, and creativity in finding innovative solutions to fulfil the needs, wishes, and desires of those they support is truly inspiring. They go above and beyond, collaborating with the church, vicar, medical teams, and even a local decorator to make a positive impact.'

At the South West GBGA's, our fine colleagues Mike Bruce and Molly Northcott won 'The Putting People First Award', recognising their commitment to intensive interaction. The judges were impressed by their utilisation of this method of communication to help the staff team to better understand the people they support, leading to the development of a model of care that reflects the life which the person wishes to live, rather than one prescribed for them.

Jon Robinson, Locality Manager, won 'The Homecare Frontline Leader Award'. Jon, described as 'the most humble man', by all who know him, was recognised for 'taking positive risks and focusing on the outcomes to support people in living their best lives, ensuring people are supported to make choices and achieve goals, previously others had said was not possible.'

Of further note was Lacey Caines, Support Worker, who received a Highly Commended from the judges within the 'Newcomer' Category, along with Melissa Greer and the peripatetic team within 'The 3 R's (Recruitment, Retention and Recognition) Award' category. For Melissa and the team, judges

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

congratulated them on their 'exceptional work in reducing agency staff and creating a more consistent, empowered workforce.'

Also receiving 'highly commended recognition were Trina Bright and Lorna Wilson for 'The Workforce Development Award', The judges noting that Lorna and Tina expressed their passion for raising awareness within the LD and Autism community and that their work ensures the people they support have access to the community and support as everyone else does.

We remain immensely proud of our colleagues and know that a happy and fulfilled workforce, will continue to ensure that the people we support have equal chance to lead happy and fulfilled lives.

Plans for Future Periods

Our delivery plan for the year ahead presents a specific focus on our value of ambition. For our colleagues, we set out a commitment to support them to further increase their skills, knowledge and abilities, through targeted training, promoting qualifications and other personal and professional development opportunities.

For the people we support, we remain resolute in our ambition to empower, elevate and amplify their voices, in order for them to have the greatest opportunity for choice and control over their lives. In terms of the people we support, who are unable to express themselves with words, we will continue on our quest to improve Intensive Interaction practice alongside the implementation of the Profound and Multiple Learning Disability (PMLD) Standards.

In addition, whilst over the last 18 months we have made great strides to move support plans from paper to digital records, there is still work to be done to fully embed digital support and outcomes planning in a way that consistently supports good record keeping as an evidence base of the quality and safety of care and support provided.

Further and although we are pleased with the general downward trajectory of external agency use, we remain focused on making further improvements, through improved controls, monitoring, planning and management of rotas, whilst continuing to grow our 'own staff' of permanent, relief and peripatetic establishment.

As our supported employment team continues from strength to strength, we will be looking to develop our own supported internship programme within the Organisation. Although we are a disability confident employer, we know there is more that we can do to support autistic young people or those with a learning disability to experience work, with a view to supporting them on their journey to meaningful, paid employment.

Finally, building on from our successful introduction into Cornwall, we have an ambitious growth plan for the County and those which lie on the borders of Somerset, supporting our Organisational vision to provide better lives for even more people.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Financial Review

The net movement in funds for the year ended 31 March 2025 was a surplus of £2,003k (2024: £1,666k). No amount was designated to fund social projects in Somerset, following renewal of contract and changes to business terms (2024: £868k).

Strategic Risks and their management

The following risks represent those observed as significant by the Trustees, summarised as follows:

Workforce – Whilst there continues to be a risk that we will not be able to recruit and retain sufficient quality and quantity of staff to meet organisational need, we continue to work in partnership across the sector to raise the importance of fair pay for social care workers, and this risk is partly doused by making two pay increases for frontline colleagues each year. We maintain an ongoing focus on workforce engagement. Discovery invests in the training, development and wellbeing of colleagues to ensure that the right resources are available to support them. We utilise many opportunities to listen to our colleagues and are committed to act on their feedback, a strategy which has resulted in our affiliated accreditation as a Great Place to Work for six years in a row as a Dimensions Group subsidiary.

Reduced public spending – the sector that the organisation operates in continues to undergo significant and radical change and it is clear that public services in the UK will remain under intense financial pressure for many years. Discovery has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to proportionately reduce its overhead and operational costs whilst protecting the support that it provides to people.

Regulation and Quality – the expectations of Discovery's customers and stakeholders regarding service quality are increasing, furthermore regulatory frameworks are continuing to evolve. In particular, the organisation's main regulators, the Care Quality Commission (CQC) and the Charity Commission have higher expectations of leadership and governance. We continue to keep Quality at the heart of everything that we do, ensuring that we maintain and embed best practice that is in line with our values and the requirements of our regulators. We ensure that actions to mitigate against adverse events are implemented, monitored and lessons are learned.

Sustainability and Business Systems – We maintain an ongoing focus to ensure the Organisation stays sustainable in a fast-moving environment of improved technology, business systems and cyber risks. We benefit from the Dimensions Group's enterprise and information systems to ensure we have the right architecture to support the organisation's performance with better data, better reporting, and better integration.

Emerging risk – HMRC issued a briefing paper 'Use of VAT groupings in the care industry' on 24th April 2025. Dimensions are engaging on this matter with HMRC, professional advisors and others impacted across the sector. HMRC have confirmed that any resultant changes required will not be applied retrospectively.

The Group has developed plans to mitigate these risks.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Reserves policy

The Trustees are aware that the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. The charity has financial reserves that are a combination of designated, and general reserves. The designated funds are unrestricted, but which have been allocated for social investment. The Trustees consider that the target available reserves should be between two and three months of operational expenditure, which would equate to a range between £6.2m and £9.3m. After seven years of trading the Trustees are pleased with the progress made reaching this target with reserves at 31st March 2025 of £9.8m (2024: £7.8m)

Going Concern

Discovery is forecasting a surplus for next year from its main operational activities and has sufficient cash in the bank to provide adequate resources for the group's day-to-day operations.

The Board have approved a budget for 2025/26, which is incorporated into the Group's budget and cashflows, which indicates that, taking account of reasonably possible downsides, the charitable company will have sufficient funds to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements. On this basis, and after making appropriate enquiries, reviewing the annual Group stress test activity and the refreshed 2027 Group Strategic plan (both of which consider the charitable company and its part in the Group) the Board confirm (taking account of changes arising from the current economic/resourcing environment challenges) that they have a reasonable expectation that the charitable company has adequate resources to continue in its operational existence for the foreseeable future. For this reason, the Board continues to adopt the going-concern basis in preparing the financial statements.

Statement of Trustees' Responsibilities in Respect of the Trustees' Annual Report and the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

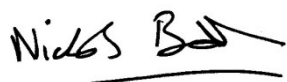
Provision of Information to Auditor

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees has confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

A resolution to re-appoint Crowe LLP will be confirmed by the Board after the Charity's forthcoming annual general meeting.

Approved by the Board of Trustees and signed on its behalf by:



.....

Nick Baldwin

Chair

Dimensions Somerset SEV Limited trading as Discovery

1230 Arlington Business Park, Theale Reading

RG7 4SA

14th August 2025

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

Opinion

We have audited the financial statements of Dimensions Somerset SEV Limited ('the charitable company') for the year ended 31 March 2025 which comprise Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including 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 2025 and of income and expenditure, 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.

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 charitable company 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

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

adequate and proper accounting records have not been kept; or

the financial statements are not in agreement with the accounting records and returns; or

certain disclosures of trustees' remuneration specified by law are not made; or

we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees 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

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,

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Care Quality standards, General Data Protection Regulation (GDPR), Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Governance, Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and revenue, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Care Quality Commission and Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For

Crowe LLP

Independent Auditor's Report to the Members of Dimensions Somerset SEV Limited trading as Discovery

example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Julia Poulter

**Senior Statutory Auditor
for and on behalf of Crowe U.K. LLP**

Statutory Auditor

55 Ludgate Hill
London EC4M 7JW

28th August 2025

Dimensions Somerset SEV Limited trading as Discovery
Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities

		Total Unrestricted Funds 2025 £'000	Total Unrestricted Funds 2024 £'000
	<i>Note</i>		
Income			
Incoming resources from charitable activities:			
Provision of person-centred support:			
Fees for support services	2	39,707	35,815
		39,707	35,815
Expenditure:			
Charitable activities:			
Provision of person-centred support	3	37,704	34,149
Total Outgoing Resources		37,704	34,149
Net Income for the year		2,003	1,666
Reconciliation of funds:			
Funds as at 1 April		7,831	6,165
Funds as at 31 March		9,834	7,831

The figures above relate to continuing activities.

The accompanying notes on pages 25 to 37 form part of these financial statements.

Dimensions Somerset SEV Limited trading as Discovery

Company Registration Number: 10257343

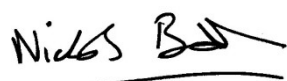
Charity Registration Number: 1172574

Balance Sheet as at 31 March 2025

		2025	2024
	<i>Note</i>	£'000	£'000
Fixed assets			
Tangible assets	9	15	17
Current assets			
Debtors	10	13,278	13,000
Cash at bank and in hand		4,111	1,806
		17,389	14,806
Liabilities			
Creditors: amounts falling due within one year	11	(7,566)	(6,988)
Net current assets		9,823	7,818
Total assets less current liabilities		9,838	7,835
Provisions for liabilities	13	(4)	(4)
Total net assets		9,834	7,831
The funds of the charity			
Unrestricted income funds	15	9,834	7,831
Total charity funds		9,834	7,831

The accompanying notes from pages 25 to 37 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on **14th August 2025** and signed on their behalf by:



.....
Nick Baldwin
Chair



.....
Joanne Greenbank
Company Secretary

I. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Board, after reviewing the charitable company budget for 2025/26, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Discovery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income recognition

Fees for support services

Fees for support services represent care charges and grants receivable from Primary Care Trusts and local authorities, under grant funding agreements, for services provided in the year by Discovery for care and supported living, including charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met (see note 12).

Donations

Donations are recognised when the Charity receives such in cash.

Apportionment of direct staff, occupancy, and other costs

Direct colleagues, occupancy and other costs have been apportioned to the relevant section of the Income and Expenditure account on the basis of costs of the staff engaged on operations dealt with in these financial statements.

Fixed assets and depreciation

All assets are stated at cost less depreciation with the exception of donated assets, which are initially included at their fair value as at the date of donation. Assets having a value below £1,000

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2025

are not capitalised but are expensed through the income and expenditure account. No depreciation is charged on freehold land.

Where an asset comprises two or more major components which have substantially different useful economic lives, each component is depreciated separately over its useful economic life.

Depreciation of tangible fixed assets is charged in annual instalments, on a straight-line basis, commencing from the date of acquisition, at rates estimated to write off their cost less any residual value over the expected useful lives which are as follows:

	Years
Furniture, fittings and office equipment	3-7

Any assets that are impaired in value are written down to their recoverable amount.

The Charity has assessed whether there is any indication that any asset may be impaired and has found none.

Expenditure

All expenditure including support costs, other than that which has been capitalised, is charged against income on an accrual's basis. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

- a) costs attributable solely to one activity are allocated to that activity.
- b) costs attributable to more than one activity are apportioned between activities as follows:
 - colleagues and occupancy costs are apportioned on the basis of estimated person hours spent on each different activity;
 - communication, stationery and printing and computer costs are apportioned based on estimated usage for each activity; and
 - depreciation is apportioned based on the estimated usage of the relevant assets.

Governance costs relate to the costs of running the Charity as a statutory body and include audit fees, certain legal and professional fees, and the costs of Trustee and member meetings. No support costs are allocated to governance costs as any allocation would be immaterial.

Operating leases

Under section 20 of FRS 102, the Charity classifies the lease of properties and vehicles as operating leases; the title to the properties and vehicles remains with the lessor. The property leases are for ten years or less, whilst the economic life of such properties is normally sixty years.

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2025

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Management assesses recoverability of trade debts and provisions are applied on debts deemed doubtful of recovery in line with the Group's policy as follows:

Less than 180 days	0%
181 days to 360 days	50%
Above 360 days	100%

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Unrestricted funds

Unrestricted funds represent those assets, which may be used at the Trustees' discretion for any purpose consistent with the aims of the Charity. The designated fund is the portion of the unrestricted funds of the Charity that has been set aside to fund social projects within Somerset by the Trustees. Designated funds are expected to be spent within 12-24 months of being earmarked.

Transfers between funds

Transfers are made between funds as follows: an amount of net income, decided upon each year by the Trustees, is transferred to a designated fund earmarked to fund social projects in Somerset.

Pension costs

The Charity operates defined contribution pension schemes. The costs under these schemes are charged to the income and expenditure account as incurred. The Charity also contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regard to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2025

Significant judgements and estimates

To prepare the accounts, trustees and management have made judgments and estimates. The most significant are:

- **Income recognition:** The charity receives a range of income stream and the approach to accounting for them is covered by income recognition policy above.
- **Provisions and accruals:** Provisions such as bad debts and accruals for expenditure require assumptions and estimation techniques. These are based on experience, knowledge of management and evidence of past experience.
- **Cost allocation and recharges:** The allocation of support costs requires a judgment as to what the most appropriate cost drivers are to apply.

In the view of the Trustees, no assumptions concerning the future of estimation uncertainty affecting asset and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Statement of cash flows

Discovery has taken advantage of the disclosure exemption granted to qualifying entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions (UK), and further details on how to view these accounts can be found in note 20 of these accounts.

2. Provision of Person-Centred Support Analysis of Income

	2025	2024
	£'000	£'000
<i>Fees for support services</i>		
Income from support services	39,707	35,815
	39,707	35,815

3. Provision of Person-Centred Support

	2025	2024
	£'000	£'000
Support costs (note 4)	25,389	21,873
Occupancy costs	2,346	2,346
Other costs	9,877	9,827
Depreciation (note 9)	2	2
Governance costs (note 6)	90	101
	37,704	34,149

4. Provision of Person-Centred Support – analysis of support costs

	2025	2024
	£'000	£'000
Wages and salaries	22,388	19,223
Colleague training	319	309
Social security costs	1,870	1,553
Employer's pension contributions	812	788
	25,389	21,873

Included in payroll costs for the year is redundancy payment of £84k (2024: £64k).

None of the Trustees (or any persons connected with them) received any remuneration during the year for their Trustee roles. No charity Trustee received payment for professional or other services supplied to the charity (2024: £nil).

5. Colleagues

	2025	2024	2025	2024
	Number	Number	Number	Number
	Headcount	Headcount	*FTE	*FTE
Average Number of Colleagues				
Colleagues directly providing person-centred support	906	851	628	579
Administrative colleagues	53	50	47	42
	<u>959</u>	<u>901</u>	<u>675</u>	<u>621</u>

*FTE: Full Time Equivalent.

Remuneration of colleagues (including taxable benefit in kind, excluding employer's pension contribution) exceeding £60,000 in the year is in the following bands:

	2025	2024
	Number	Number
£60,000 to £69,999	3	3

6. Governance Costs

	2025	2024
	£'000	£'000
Meetings	59	46
Legal and professional fees	16	40
Audit of financial statements	15	15
	<u>90</u>	<u>101</u>

7. Net Expenditure For The Year

	2025	2024
	£'000	£'000
This is stated after charging:		
Depreciation	2	1
Audit of these financial statements	15	15
Operating leases – land and buildings	674	515
Operating leases – vehicles	219	232
Operating leases – photocopiers	6	2

8. Taxation

Dimensions Somerset has charitable status and its sources of income are exempt from income and corporation tax provided that they are applied for charitable purposes.

9. Tangible fixed assets

	Fixtures, fittings, and office equipment £'000
Cost or Valuation	
At 1 April 2024	40
Additions	-
Disposals	(16)
At 31 March 2025	24
Depreciation	
At 1 April 2024	23
Charge for the year (note 7)	2
Disposals	(16)
At 31 March 2025	9
Net book value	
At 31 March 2025	15
At 31 March 2024	17

10. Debtors

	2025	2024
	£'000	£'000
Trade debtors	755	2,852
Prepayments and accrued income	1,177	731
Amounts due from Group entities	11,346	9,417
	13,278	13,000

11. Creditors: amounts falling due within one year

	2025	2024
	£'000	£'000
Trade creditors	447	296
Other creditors	107	112
Accruals	1,018	1,454
Deferred income (note 12)	1,191	3,821
Taxation and social security	436	341
Amounts owed to Group entities	4,367	964
	7,566	6,988

12. Deferred income

	£'000
Balance as at 1 April 2024	3,821
Amount released to income earned from charitable activities	(3,821)
Amount deferred in year	1,191
Balance as at 31 March 2025	1,191

Deferred income comprises advance billing for services which ended after the reporting date. The portion of the invoice relating to the next reporting period has been deferred and released in the period in which the service has been delivered.

13. Provisions for liabilities

	£'000
Dilapidations	
At 1 April 2024	4
Released	-
At 31 March 2025	4

14. Share capital – non equity

The Company, which is incorporated under the Companies Act 2006, is limited by guarantee and as such has no share capital. The liability of each member is limited to £1, being the amount guaranteed.

15. Movement in Funds

	At 1 April 2024	Incoming resources	Outgoing resources	Transfers	At 31 March 2025
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds:					
General fund	6,593	39,707	(36,466)	-	9,834
Designated fund	1,238	-	(1,238)	-	-
Total unrestricted funds	7,831	39,707	(37,704)	-	9,834

The General fund represents the 'free reserves' after allowing for all designated funds.

Discovery has been a social enterprise formed from a ground-breaking partnership between Dimensions and Somerset County Council, together with customers, family, carers and staff. As such, it created a designated fund so that 33% of the net income generated by Discovery can be earmarked to fund social projects within Somerset. The total amount raised for this purpose up to end of year 2024 was £4,841K (2023: £3,973K). However during the current year, this arrangement ceased, following a change in business terms and extension of the Discovery care contract.

16. Capital Commitments

As at 31 March 2025, the Charity had no capital commitments (2024: £nil).

17. Commitments under operating leases

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£'000	£'000	£'000	£'000
Due:				
Not later than one year	363	100	372	108
Later than one year and not later than five years	363	49	744	136
Over five years	-	-	-	-
	726	149	1,116	244

19. Related Parties

Dimensions (UK), the parent of the Charity, has apportioned and charged £3,961K (2024: 3,021K) of central overhead costs to Dimensions Somerset SEV during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. Intercompany balances are settled in cash periodically and additional cash funding are made available to the Group for operational purposes. At 31 March 2025, the Charity had a net receivable of £6,980K from Dimensions (UK) Limited (2024: net payable of £8.4M).

There are no other related party transactions or outstanding balances during the year (2024: £nil).

20. Controlling Party

Discovery's parent association and controlling party is Dimensions (UK) Limited, a charitable registered society under the Co-operative and Community Benefit Societies Act 2014 registered number 31192R.

The principal purpose and activities of Dimensions (UK) Limited and its subsidiaries is the provision of person-centred support packages, with housing, for people with learning disabilities and autism.

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the Charity's accounts via the website www.dimensions-uk.org or by writing to the registered office address on page 3 of this report.

21. Off-Balance Sheet Arrangements

Dimensions Somerset SEV Limited, along with the other entities in the Dimensions Group, became party to a £10m Revolving Credit Facility with HSBC plc on the 7 April 2017 (ending on 7 Apr 2027), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others. Any amounts drawn down are held in the balance sheet of the parent of the Charity.

Dimensions Somerset SEV Limited also became party to a £6.5m pension bond facility with HSBC plc on 1 April 2017, whereby the liability to HSBC is guaranteed by the company and the parent Dimensions (UK) Limited.

22. Pensions

Discovery contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regard to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.

23. Post Balance Sheet Events

From April 2025 under arrangements confirmed by the commissioner, Somerset Council, Discovery's original contract for the provision of services ended. Contract arrangements for continuing provision were moved into the name of Dimensions Personalised Support Limited to enable the recovery of directly attributable value added tax on costs incurred. The delivery of support is sub-contracted to the CQC registered entity, Dimensions Somerset SEV Limited.

DIMENSIONS SOMERSET SEV LIMITED

England & Wales - Charity number 1172574

Accounts



Dimensions Somerset SEV Limited
trading as Discovery
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2024

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Company Registration Number: 10257343

Charity Registration Number: 1172574

Dimensions Somerset SEV Limited trading as Discovery

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Dimensions Somerset SEV Limited trading as Discovery Advisors and Other Information

Trustees	Richard Crompton QPM (<i>Chair</i>) Harry Tavare (<i>resigned 30th November 2023</i>) Angela McNab Christine Carson Rachel Ferris Michelle Caine Simon O'Mahoney (<i>resigned 20th October 2023</i>) Nicholas Hecksher Neil England (<i>resigned 01 August 2024</i>) Chris Woodhead (<i>resigned 11th August 2023</i>)	
Company secretary	Joanne Greenbank	
Executive Directors	Helen Orford Alexandra Seddon Trina Bright Samantha Smith Claire Samways	Managing Director Head of Supported Employment and Community Enterprise Head of Improvement and Support Practice HR Director Director of Commercial Finance
Bankers	National Westminster Bank Plc Unit L11, The Oracle Shopping Centre Reading, RG1 2AG	HSBC UK Bank Plc Level 7, Thames Tower Station Road Reading RG1 1LX
Solicitors	Anthony Collins Solicitors LLP 134 Edmond Street Birmingham, B3 2ES DAC Beachcroft 25 Walbrook London EC4N 8AF	Trowers & Hamlin 3 Bunhill Row London, EC1Y 1YZ
Auditor	Crowe LLP 2nd Floor, 55 Ludgate Hill London EC4M 7JW	
Principal and Registered Office	Ground Floor 1230 Arlington Business Park Theale Reading, RG7 4SA	

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

Introduction

The 2023/24 year was the seventh since the transfer of support for autistic people and those with a learning disability from Somerset County Council to Discovery, and the first year of a two-year contract extension between our two organisations.

Despite several significant challenges in the sector in which we work and the wider economy, we continue to make significant progress on the pledges set out within our commitments to Somerset Council at the inception of the contract, whilst remaining focused upon the fifth year of delivering our group strategy – Better Lives for More People. As Somerset's largest not-for-profit provider of support services to people with a learning disability and autistic adults in the County, we have not been immune from recruitment and retention challenges facing the sector. However, our quest to employ the right colleagues, whose values align to those of our Organisation and most importantly, keep them has endured and we are now delivering 2,000 hours more support per week than in the same period last year. Nurturing and supporting our workforce, recognising and valuing colleagues and fostering wellbeing to ensure that they remain happy, engaged and valued for the important work they do, is fundamental to ensuring that in turn, the people we support feel happy and well supported.

We have also not been immune to the local economic pressures, which materialised with notice being served on our Employment Support contract as part of the Local Authority non-statutory service funding cuts as the Council work hard to set a balanced budget. Whilst we know the decision was not taken lightly, nor without the heaviest of hearts, we are committed to ensuring that the service continues as a vitally important resource for local people. Plans are in place to secure bridging funds through grants in the short term and we remain committed to developing a business model, which will see the Employment Support service move to a sustainable, self-funded service in the longer term.

As a registered charity and social enterprise, Discovery continues to manage financial challenges like many across the country. A third of Discovery's surplus is allocated for social value return through its Community Fund. The Fund continues to support improvements to the health and independence of people with learning disabilities and/or autism across Somerset, by awarding grants of between £5k to £100k.

During 2023/24, the Fund continued to support a diverse range of initiatives county-wide. For example, £10,000 was granted to Yeovil Rivers Community Trust, to support their work in providing more inclusive blue spaces for adults with learning disabilities and autism. Somerset Activity and Sports Partnership (SASP) received £35,000 to support adults with learning disabilities to thrive in the workplace. This application set out a compelling case in that many adults with learning disabilities are often unable to withstand the physical demands of the workplace, meaning that when they do find employment, they are not maintaining their positions. SASP therefore launched a 'fit for work' pilot to help increase physical stamina and functional movement, following a successful pilot scheme which saw all participants make improvements and grow in confidence throughout the programme. In January 2024 expressions of interest were invited for a £50,000 grant to reintroduce self-advocacy services across Somerset, with an intention to award a grant to a single organisation, which will spend 12 to 18 months trying different approaches to promote self-advocacy. Discovery Council have been instrumental in determining which Organisation will receive the grant funding and we are very much

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

looking forward to working in partnership with Openstorytellers, as the strongest bid received, to further these aims. These projects are but a few inspiring examples of how Discovery and Somerset Council work in partnership to deliver beyond the boundaries of the contract itself and add real value to the lives of people who access the services.

Commitment to people we support

We are retaining more colleagues – voluntary turnover improved by 4.5% and total turnover improved by 4.4% when compared to the same period last year. Similarly, recruitment continues in an upward direction with 50% of homes/locations 90% staffed or above with 25% of those staffed to 100%. We have focused on the importance of consistent agency and ensuring that they get to know people better as we press forward with the growth of our own in-house agency (peripatetic) team who now provide c1,600 hours of support per week. Again, in partnership with Somerset Council and landlords, we agreed plans to close or repurpose some homes where the environments were considered not to be conducive to supporting quality of life outcomes for the people we support. This has led to some people being supported to find new homes where they can feel happier and more settled. Moreover, we continue to promote the theme of self-advocacy within our Organisation by promoting and enabling the people we support to make complaints to their landlords, particularly where matters have not been addressed in a timely manner. This has proven not only more effective in terms of addressing the matter of concern but has been vitally important in supporting people to feel empowered and growing their self-esteem.

Moving all support plans from a paper-based system to Iplanit digital records in year has invariably created additional work for our Managers and teams, but as ever, they rose to the and this has helped us to consider the level of information held about each person we support and focus on further improving the quality of our record keeping. Department of Health and Social Care guidance informs that when technology is embedded seamlessly into care and support it can be transformative, improving people's quality of life and ensuring information is readily available to help staff provide the right care in the right place at the right time. It is our belief that such transformative care and support is firmly within our grasp, based on smart digital foundations and its ability to connect our workforce to their fundamental purpose of consistently delivering quality of life focused outcomes with and to the people we support.

Commitment to families

In year, we have introduced 'observations of support practice', which is helping our Managers provide feedback to colleagues on the quality, standard and consistency of the support they provide. In addition, we have enhanced our appreciative enquiry process in respect of medication events and safeguarding enquiries to inform learning and improve the quality and safety of our practice. We are telling more stories about the good things we do and have redesigned our 'welcome' video to showcase the positive impact of social care. In collaboration with Somerset ICB and Local Authority, we have engaged in 'wider system' conversations where there are important matters relating to people with a learning disability and autistic adults in Somerset. We have continued to focus at every opportunity our essential partnership working with families, highlighting the vitally important role they play within a person's circle of support.

Commitment to colleagues

We recognise the financial challenges for colleagues and were therefore delighted that we were able to realise our ambition to pay colleagues commensurate with the NHS Band 3 level base pay. Our commitment to colleagues goes beyond fair pay, though. We have restated our support for flexible working, appreciating that many of our colleagues caring responsibilities do not end when they have finished work. Following feedback from last year's colleague survey, we introduced the 'Hours of work pledge', which sets out actions we're taking to ensure all colleagues achieve a work/life balance that is right for them. We have a strong focus on ensuring we provide an inclusive and welcoming environment for all. Therefore, we were delighted when, in March 2024, to receive confirmation that the Dimensions group, which Discovery is a part of has successfully been accredited as a UK's Best Workplace by the Great Place to Work Institute for the sixth year in a row.

We have increased our focus on inspiring people nominations and nominated colleagues for external awards as well as saying thank you more often (but we know there is more to do to ensure our colleagues feel valued for the important work they do).

Strategy

As the earlier forward suggests, we remain committed to our 'Better lives for more people' Strategy. It sets out priorities of providing more and better homes for the people we support and more opportunities for colleagues, coupled with becoming more efficient and more influential. The voices of the people we support, and those of their loved ones, play an enormously important role in shaping the services we provide. We have a variety of ways to listen to the people we support, including our Discovery Council - a forum of people we support who work with us to improve or develop services and hold Discovery to account. We also held our annual listening event during the year to understand the issues that matter to our primary stakeholders and this year have been particularly overwhelmed by the positive feedback received, with one family member boldly enquiring in respect of our short break provision; 'please can you tell me how your people manage to work miracles?'

Towards the latter part of the financial year, Discovery engaged in conversations with Cornwall Council, setting course to forge a new strategic partnership. Whilst it is very early days, the opportunity is supporting the Organisation to diversify its income to better safeguard its future viability, but even more importantly, presents an opportunity to develop new services to support even more people to live a better life.

Board visits and engagement

Our Trustees have been actively engaged with the Organisation during the year, participating in the wider Groups Committees as well as attending strategy sessions with senior management. Each trustee has committed to spending time visiting the people we support, and these visits have been a very useful way of seeing the services first hand and enabling the Board to identify service areas which can be

Dimensions Somerset SEV Limited trading as Discovery
Chair's and Managing Director's Report

improved or enhanced. It is also helpful in widening the Board's knowledge and providing insights into our frontline leadership responsibilities. The Board also meets with the Discovery Council twice a year.

Thank you

We are grateful to the numerous partners and other stakeholders that we work with to help the people we support to live their best lives. Particular thanks must go to our Board of Trustees and Discovery Council who give their time voluntarily to work with us, in a way that helps us to continuously improve.

Thank you to all our colleagues, whose compassion, courage, curiosity and teamwork are central to enabling us to provide the services the people we support rely on to live their best lives and to families, who have and continue to entrust their loved ones in our care.



.....
Richard Crompton QPM
Chair



.....
Helen Orford
Managing Director

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2024. This includes the directors' report required under company law.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, Governance and Management

Dimensions Somerset SEV Limited ('the Charity'), which trades as 'Discovery', is a charitable company limited by guarantee. It was incorporated on 29 June 2016 and registered as a charity on 12 April 2017. Discovery is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The objects of the Charity are to fulfil the needs of people with learning disabilities or autistic people, and those with behaviours of distress and complex needs. The Charity provides and manages housing, including social housing, and providing assistance to help house people and support their needs.

The Charity was established as a Social Enterprise and has achieved the Social Enterprise Mark for the fourth year running. Of our net surplus, one-third is invested in projects within Somerset that have a social purpose, improving the health and independence of people with learning disabilities and/or autism across Somerset.

Discovery maintains a strong relationship with Social Enterprise Mark CIC and remains structured and managed to comply with the three key areas of the Social Mark's requirements:

- Robust Governance
- Ethical & Good Business Practice
- Social Impact & Financial Transparency

Modern Slavery and Human Trafficking Statement

Discovery is committed to preventing modern slavery in its corporate activities and supply chains. The Charity's full statement can be found on the Discovery website at www.discovery-uk.org.

The Board and its Role

The governing body of Discovery is the Board of Trustees. Trustees are directors of the Charity under the Companies Act, as well as being charity Trustees. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity. The Trustees members who served during the year are listed on page 3.

The full Board met five times during the year (four full Board meetings and one Away Day with the Discovery Council) and followed an agreed agenda with various standing matters for the full Board meetings, including full reporting of management accounts, review of the strategic risk register, and review of the register of interests. The Board has been building strong links with the Discovery Council and met with them twice during the year (including the away day referenced above).

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Board has access, at the expense of the Charity, to any professional services it may reasonably require to fulfil its statutory duties.

Discovery is a subsidiary of Dimensions (UK) Limited and, as such, reports to the Dimensions Group Board. The Group Board has systems in place, supported by a themed committee and panel structure, to ensure that it achieves appropriate oversight of objectives that support the governance of the whole Group, including risk oversight and value for money.

The following Committees and Panels provide oversight and scrutiny for the Discovery Board:

- Group Audit & Risk Committee
- Finance & Resources Committee
- HR Committee
- Remuneration & Nominations Committee
- Quality & Practice Committee
- Change Programme Governance Committee
- Safeguarding Panel

External Governance Review

An external Governance Review was undertaken in 2022/23 by Campbell Tickell and we have continued to make improvements arising from that action plan and in order to follow general good practice. The next external Governance Review will take place in 2025.

In other years (e.g. not when the externally led review is due), the Boards, Committees and Panels continue to review their effectiveness and performance.

The Non-Executive appraisal policy outlines the process of the annual performance review of overall performance and effectiveness of the Boards and a review of the performance, contribution and effectiveness of individuals, which includes 360-degree peer feedback.

Training for Trustees

Board members are able to attend appropriate training at the expense of the organisation to help them fulfil their Board role most effectively. This includes Safeguarding Adults, GDPR and Health & Safety. Members Briefings have been arranged on an ad-hoc basis on key topics. During the Governance Review, the effectiveness surveys and Non-Executive appraisal there is the opportunity for Members to identify any learning and development needs either for individuals or Committees as a collective.

Recruitment of New Trustees

New Trustees are recruited when a need for new Trustees is identified following the annual skills audit or when an individual leaves in line with a Group Non-Executive Recruitment & Succession Policy. An agency is used to source suitable candidates, and the process includes the provision of supporting statements, and confirmation of their eligibility to act as Charity Trustee.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The recruitment process includes informal meetings with members of the Discovery Executive Team, visits to services, and panel interviews, including with Experts by Experience. The Board seeks to attract a diverse range of membership in terms of interest, culture and background, most appropriately reflecting the richness and diversity of the communities served by the Charity.

The Strategic Partnership Board (SPB)

During 2023/24, grants totalling £71k were awarded for projects across Somerset helping people with learning disabilities and autistic people to live fulfilling lives in their own communities.

Risk Management

The Board discusses and assesses the strategic risk to which the Charity is exposed in line with the Group Risk & Management Framework, which was reviewed in 2023. There are clearly defined management responsibilities for the identification, evaluation, and control of significant strategic risks in line with the Group approach, with continuous risk assessment and active management of business risks, including the maintenance of a strategic risk map, which identifies the controls and assurances in place, and highlights any gaps requiring further action. The Board discusses this at each meeting. Risk strategy and management is discussed in more detail later in this report

Colleague Involvement

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, area management meetings, senior team meetings and listening events. Colleagues' views are gathered and collated through these various media and contribute to service improvement plans to ensure that the teams are constantly moving forward. These plans, in turn, contribute to the Charity's business plan.

Executive Pay and remuneration

Executive pay levels are established in line with the Group Remuneration Strategy, which provides for pay to be set in the context of the relevant external market, informed by benchmarking. The Managing Director's pay is determined by Group Remuneration & Nominations Committee. Salary multiples between pay at the top and bottom of the Charity are regularly monitored and are taken into consideration when setting pay.

Relationships with Other Organisations

Discovery seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided. In partnership, Discovery and Somerset Community Foundation have continued to promote the work of Discovery as a Social Enterprise and Charity and the unique potential it has in investing part of its surplus in new initiatives to improve the lives of people with learning disabilities and/or autism in Somerset, and/or support the families of people with a learning disability.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

To support the Charity to deliver its ambitions, Discovery continued to engage with the National Development Team for Inclusion (NDTi); a nationally recognised organisation that works to enable people to live the life they choose.

Discovery's Managing Director is a member of Somerset Safeguarding Adult Board, which enables the Organisation to draw on a wide range of best practice approaches and learning. This valuable multi-agency collaborative presents a welcome opportunity to further inform Organisational practice and serves as a helpful reminder of the individual and collective responsibility of member Organisations to preserve and promote the human rights and wellbeing of people in receipt of its services.

Objectives and Activities

Discovery supports people with learning disabilities, autism, challenging behaviour and complex needs. People with learning disabilities and their families are at the heart of everything we do, and we wish every person supported to have a great life, with excellent outcomes.

Our values which drive all we do are:

Ambition	helping people be the best they can be
Courage	being brave enough to make a difference
Integrity	being honest and fair in all the things we do
Partnership	working with other people to make a bigger difference
Respect	treating everyone fairly and knowing that everyone's voice is important

We continue to develop our capacity and expertise to provide a range of services for people with particular needs such as autism, complex and challenging behaviour, young people in transition and people who wish to live independently.

Strategic Report: Achievements and Performance Delivery of Public Benefit

In accordance with our objectives, Discovery benefits people with learning difficulties and/or autism in the Somerset area. Our main funding comes from the local authority, Somerset County Council (SCC), and therefore the majority of beneficiaries are referred via the local authority. We offer places in our Community Outreach service, the services of the supported employment team, residential properties and supported living schemes to individuals not funded by the local authority, however a cost is still attached to those placements. Discovery aims to keep placement fees to the minimum required to cover the Charity's costs.

Discovery works in a way that is personalised, delivering support to people based on their individual needs and wishes, offering choice and control in all aspects of service delivery.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Trustees consider that they have complied with the duty in the Charities Act 2022 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements

Discovery has increased its support delivery, providing 2,000 hours of support more per week than when compared to the same period last year. This is supporting the people we support to do more and promoting even greater quality of life outcomes for many.

We have focused on the importance of consistent agency and ensuring that they get to know people better, whilst continuing to grow our own in house agency (peripatetic) team. In addition, we have taken steps to move our 151 relief colleagues to the central line management of the peripatetic team to ensure better engagement, consistency of support and to support capacity release for our Managers.

It is of note that the Organisation is retaining more colleagues – voluntary turnover improving by 4.5% and total turnover improved by 4.4% when compared to the same period last year, with recruitment continuing in an upward direction.

We have established specific meetings with Somerset Council's commissioners and social work lead, which has supported plans to close some homes that are very poor and would need significant investment to bring them to good order and supported people to find new homes where they can feel happy and safe. We continue to focus on incompatibility and supporting better outcomes for people who are plainly unhappy with other people they live with, although much progress has been made and it has been pleasing to evidence so many examples of how peoples world and opportunities have opened up as a result of moving to a different home.

In 2023/24 we introduced 'observations of support practice', which is helping our Managers provide feedback to colleagues on the quality, standard and consistency of the support they provide as well as enhancing our appreciative enquiry process in respect of medication events and safeguarding enquiries to inform learning and improve the quality and safety of our practice. Two of our Registered Care Homes, Newholme and The Maples received 'Good' ratings from the Care Quality Commission, with The Maples retaining their 'outstanding' in the domain of 'responsive'. We have also recognised significant improvements in our internal quality reviews with a number of homes achieving 'Outstanding', most particularly in the domains of 'responsive' and 'well led'.

We are telling more stories about the good things we do and have redesigned our 'welcome' video to showcase the positive impact of social care, whilst continuing to focus at any given opportunity, how essential it is to work in partnership with families, highlighting the vitally important role they play within a persons circle of support.

In terms of our workforce and in collaboration with Unison South West, we have significantly improved support worker pay, achieving our Organisational ambition to align to NHS Band 3 care worker rate as well as reducing sickness absence (including covid) absence days by 3.72 days per colleague, with the

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Operational area of Yeovil and South Somerset reducing by 7.69 days and sitting below the organisations average of 11 days per colleague.

We have welcomed new opportunities in Minehead and Taunton, with Roselight House and Eliot Court supported living homes joining the Discovery family and continued to support people into meaningful paid employment, developing a new internship with Leonardo (one of the UK's leading aerospace companies).

Plans for Future Periods

It is our aim during the next financial year to further the work that commenced in the latter part of the financial year in respect of a trusted assessor project. The project entails working in partnership with Somerset Council and 'My life my futures' colleagues to prioritise and conduct support reviews, with a commitment to finding opportunities to support the people we support to increase their independence and reduce the need for paid support. The importance of engaging people we support and their families at the earliest stage to ensure that any reviews conducted seek to combine their 'annual' review at the same time as their person-centred review so that they are not being asked the same or similar questions twice will be of vital importance.

Having secured interim grant funding to enable the continuation of employment support services once the current contract for the service with Somerset Council comes to an end in August 2024, our focus for the year ahead will be on further developing a financially sustainable model of support. Our plans here will look to safeguard employment services within the County, whilst expanding and growing the offer through new partnerships and projects, whilst continuing to explore new and alternative funding mechanisms.

The vital importance of caring for carers will pick up greater momentum in the year ahead. Having successfully extended the regulated activities of our short break services, which has not been without challenge, we are ready to embark on the delivery of 'at home' short break (respite) services, which will support more families to take a break from their main carer responsibilities.

Following the successful move to digital support planning through 2023/24, our aim for the year ahead is to focus on improving, as or where required, the quality of the information we hold about the people we support. In addition, refocusing our attention on setting, measuring and monitoring the goals and quality of life outcomes of the people we support to support evidence-based practice, will feature highly as we work through the trusted assessor project.

With a commitment from Cornwall Council to develop a new strategic partnership with Discovery this has enabled the Organisation to enter into a new market and presents an opportunity for further scale and growth. However, it will be essential for the year ahead to focus on the development of further partnerships, most particularly with Registered Social Landlords to build new offers to effectively support Cornwall to achieve the ambitious plans set out within its Housing, Care and Support strategies.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Financial Review

The net movement in funds for the year ended 31 March 2024 was a surplus of £1,666k (2023: £1,044k) after £868k (2023: £362k) was designated to fund social projects in Somerset.

Strategic Risks and their management

The following risks represent those observed as significant by the Trustees, summarised as follows:

Workforce – Whilst there continues to be a risk that we will not be able to recruit and retain sufficient quality and quantity of staff to meet organisational need. We maintain an ongoing focus on workforce engagement. Discovery invests in the training, development and wellbeing of colleagues to ensure that the right resources are available to support them. We utilise many opportunities to listen to our colleagues and are committed to act on their feedback, a strategy which has resulted in our affiliated accreditation as a Great Place to Work for five years in a row as a Dimensions Group subsidiary.

Reduced public spending – the sector that the organisation operates in continues to undergo significant and radical change and it is clear that public services in the UK will remain under intense financial pressure for many years. Discovery has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to proportionately reduce its overhead and operational costs whilst protecting the support that it provides to people.

Regulation and Quality – the expectations of Discovery's customers and stakeholders regarding service quality are increasing, furthermore regulatory frameworks are continuing to evolve. In particular, the organisation's main regulators, the Care Quality Commission (CQC), Homes England/The Regulator of Social Housing and the Charity Commission have higher expectations of leadership and governance. We continue to keep Quality at the heart of everything that we do, ensuring that we maintain and embed best practice that is in line with our values and the requirements of our regulators. We ensure that actions to mitigate against adverse events are implemented, monitored and lessons are learned.

Sustainability and Business Systems – We maintain an ongoing focus to ensure the Organisation stays sustainable in a fast-moving environment of improved technology, business systems and cyber risks. We benefit from the Dimensions Group's enterprise and information systems to ensure we have the right architecture to support the organisation's performance with better data, better reporting, and better integration.

The Charity has developed plans to mitigate these risks.

Reserves policy

The Trustees are aware that the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. The charity has financial reserves that are a combination of designated, and general reserves. The designated funds are unrestricted, but which have been allocated for social investment. The Trustees consider that the target available reserves, excluding designated should be between two and three months of operational expenditure, which would equate to a range between £5.2m and £7.9m. After six years of trading the Trustees are pleased with the progress made reaching this target with reserves at 31st March of £7.8m, general fund £6.6m and designated fund £1.2m.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Going Concern

Discovery is forecasting a surplus for next year from its main operational activities and has sufficient cash in the bank to provide adequate resources for the group's day-to-day operations. The Board, after reviewing the charitable company budget for 2024/25, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Statement of Trustees' Responsibilities in Respect of the Trustees' Annual Report and the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Dimensions Somerset SEV Limited trading as Discovery
Trustees' Report**

Provision of Information to Auditor

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees has confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

A resolution to re-appoint Crowe LLP will be confirmed by the Board after the Charity's forthcoming annual general meeting.

Approved by the Board of Trustees and signed on its behalf by:



.....
Richard Crompton

Chair

Dimensions Somerset SEV Limited trading as Discovery

1230 Arlington Business Park

Theale Reading

RG7 4SA

20th September 2024

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

Opinion

We have audited the financial statements of Dimensions Somerset SEV Limited for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including 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 2024 and of its income and expenditure, 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.

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 charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information contained within the annual report. 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

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Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11, the Trustees (who are also the directors of the charitable company for the purposes 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 Trustees 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 Trustees are responsible for assessing the charitable company'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 Trustees 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

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

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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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2022, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Care Quality standards, General Data Protection Regulation (GDPR), Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Governance, Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and revenue, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Care Quality Commission and Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have

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properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Julia Poulter

Senior Statutory Auditor
for and on behalf of Crowe U.K. LLP

Statutory Auditor

55 Ludgate Hill
London EC4M 7JW

26 September 2024

Dimensions Somerset SEV Limited trading as Discovery
Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities

		Total Unrestricted Funds 2024 £'000	Total Unrestricted Funds 2023 £'000
	<i>Note</i>		
Income			
Incoming resources from charitable activities:			
Provision of person-centred support:			
Fees for support services	2	35,815	32,456
		35,815	32,456
Expenditure:			
Charitable activities:			
Provision of person-centred support	3	34,149	31,412
Total Outgoing Resources		34,149	31,412
Net Income for the year		1,666	1,044
Reconciliation of funds:			
Funds as at 1 April		6,165	5,121
Funds as at 31 March		7,831	6,165

The figures above relate to continuing activities.

The accompanying notes on pages 23 to 34 form part of these financial statements.

Dimensions Somerset SEV Limited trading as Discovery

Company Registration Number: 10257343

Charity Registration Number: 1172574

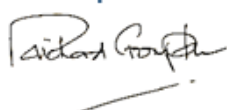
Balance Sheet as at 31 March 2024

		2024	2023
	<i>Note</i>	£'000	£'000
Fixed assets			
Tangible assets	9	17	20
Current assets			
Debtors	10	13,000	10,869
Cash at bank and in hand		1,806	1,782
		14,806	12,651
Liabilities			
Creditors: amounts falling due within one year	11	(6,988)	(6,477)
Net current assets		7,818	6,174
Total assets less current liabilities		7,835	6,194
Provisions for liabilities	13	(4)	(29)
Total net assets		7,831	6,165
The funds of the charity			
Unrestricted income funds	15	7,831	6,165
Total charity funds		7,831	6,165

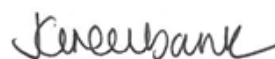
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime under the Companies Act 2006 and FRS 102.

The accompanying notes from pages 23 to 34 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on 20th September 2024 and signed on their behalf by:



Richard Crompton
Chair



Joanne Greenbank
Company Secretary

I. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Board, after reviewing the charitable company budget for 2024/25, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Discovery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income recognition

Fees for support services

Fees for support services represent care charges and grants receivable from Primary Care Trusts and local authorities, under grant funding agreements, for services provided in the year by Discovery for care and supported living, including charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met (see note 12).

Donations

Donations are recognised when the Charity receives such in cash.

Apportionment of direct staff, occupancy, and other costs

Direct colleagues, occupancy and other costs have been apportioned to the relevant section of the Income and Expenditure account on the basis of costs of the staff engaged on operations dealt with in these financial statements.

Fixed assets and depreciation

All assets are stated at cost less depreciation with the exception of donated assets, which are initially included at their fair value as at the date of donation. Assets having a value below £1,000 are not

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2024

capitalised but are expensed through the income and expenditure account. No depreciation is charged on freehold land.

Where an asset comprises two or more major components which have substantially different useful economic lives, each component is depreciated separately over its useful economic life.

Depreciation of tangible fixed assets is charged in annual instalments, on a straight-line basis, commencing from the date of acquisition, at rates estimated to write off their cost less any residual value over the expected useful lives which are as follows:

	Years
Building/Structure	80
Pitched roof coverings	80
Windows and doors	40
Electrical installations	40
Bathrooms	20
Boilers	15
Kitchen and utility rooms	10
Furniture, fittings and office equipment	3-7
Vehicles	4

Any assets that are impaired in value are written down to their recoverable amount.

The Charity has assessed whether there is any indication that any asset may be impaired and has found none.

Expenditure

All expenditure including support costs, other than that which has been capitalised, is charged against income on an accrual's basis. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

- a) costs attributable solely to one activity are allocated to that activity.
- b) costs attributable to more than one activity are apportioned between activities as follows:
 - colleagues and occupancy costs are apportioned on the basis of estimated person hours spent on each different activity;
 - communication, stationery and printing and computer costs are apportioned based on estimated usage for each activity; and
 - depreciation is apportioned based on the estimated usage of the relevant assets.

Governance costs relate to the costs of running the Charity as a statutory body and include audit fees, certain legal and professional fees, and the costs of Trustee and member meetings. No support costs are allocated to governance costs as any allocation would be immaterial.

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2024

Operating leases

Under section 20 of FRS 102, the Charity classifies the lease of properties and vehicles as operating leases; the title to the properties and vehicles remains with the lessor. The property leases are for ten years or less, whilst the economic life of such properties is normally sixty years.

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Management assesses recoverability of trade debts and provisions are applied on debts deemed doubtful of recovery in line with the Group's policy as follows:

Less than 180 days	0%
181 days to 360 days	50%
Above 360 days	100%

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Unrestricted funds

Unrestricted funds represent those assets, which may be used at the Trustees' discretion for any purpose consistent with the aims of the Charity. The designated fund is the portion of the unrestricted funds of the Charity that has been set aside to fund social projects within Somerset by the Trustees. Designated funds are expected to be spent within 12-24 months of being earmarked.

Transfers between funds

Transfers are made between funds as follows: an amount of net income, decided upon each year by the Trustees, is transferred to a designated fund earmarked to fund social projects in Somerset.

Pension costs

The Charity operates defined contribution pension schemes. The costs under these schemes are charged to the income and expenditure account as incurred. The Charity also contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regard to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2024

Significant judgements and estimates

To prepare the accounts, trustees and management have made judgments and estimates. The most significant are:

- **Income recognition:** The charity receives a range of income stream and the approach to accounting for them is covered by income recognition policy above.
- **Provisions and accruals:** Provisions such as bad debts and accruals for expenditure require assumptions and estimation techniques. These are based on experience, knowledge of management and evidence of past experience.
- **Cost allocation and recharges:** The allocation of support costs requires a judgment as to what the most appropriate cost drivers are to apply.

In the view of the Trustees, no assumptions concerning the future of estimation uncertainty affecting asset and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Statement of cash flows

Discovery has taken advantage of the disclosure exemption granted to qualifying entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions (UK), and further details on how to view these accounts can be found in note 20 of these accounts.

2. Provision of Person-Centred Support Analysis of Income

	2024	2023
	£'000	£'000
<i>Fees for support services</i>		
Income from support services	35,815	32,456
	35,815	32,456

3. Provision of Person-Centred Support

	2024	2023
	£'000	£'000
Support costs (note 4)	21,873	19,687
Occupancy costs	2,346	2,813
Other costs	9,827	8,801
Depreciation (note 9)	2	5
Governance costs (note 6)	101	106
	34,149	31,412

4. Provision of Person-Centred Support – analysis of support costs

	2024	2023
	£'000	£'000
Wages and salaries	19,223	17,043
Colleague training	309	327
Social security costs	1,553	1,398
Employer's pension contributions	788	919
	21,873	19,687

Included in payroll costs for the year is redundancy payment of £64k (2023: £48k).
None of the Trustees (or any persons connected with them) received any remuneration during the year for their Trustee roles. Trustees were reimbursed £1k for travel expenses (2023: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2023: £nil).

5. Colleagues

	2024	2023	2024	2023
	Number	Number	Number	Number
	Headcount	Headcount	*FTE	*FTE
Average Number of Colleagues				
Colleagues directly providing person-centred support	851	794	579	518
Administrative colleagues	50	57	42	51
	901	851	621	569

*FTE: Full Time Equivalent.

Remuneration of colleagues (including taxable benefit in kind, excluding employer's pension contribution) exceeding £60,000 in the year is in the following bands:

	2024	2023
	Number	Number
£70,000 to £79,999	0	2
£60,000 to £69,999	3	3

6. Governance Costs

	2024	2023
	£'000	£'000
Meetings	46	32
Legal and professional fees	40	60
Audit of financial statements	15	14
	101	106

7. Net Expenditure For The Year

	2024	2023
	£'000	£'000
This is stated after charging:		
Depreciation	1	5
Audit of these financial statements	15	14
Operating leases – land and buildings	515	468
Operating leases - vehicles	232	204
Operating leases - photocopiers	2	10

8. Taxation

Discovery is a registered charity and as such is not subject to Corporation Tax on its charitable income and gains.

9. Tangible fixed assets

	Fixtures, fittings, and office equipment £'000
Cost or Valuation	
At 1 April 2023	49
Additions	2
Disposals	(11)
At 31 March 2024	40
Depreciation	
At 1 April 2023	29
Charge for the year	1
Disposals	(7)
At 31 March 2024	23
Net book value	
At 31 March 2024	17
At 31 March 2023	20

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements for the year ended 31 March 2024

10. Debtors

	2024	2023
	£'000	£'000
Trade debtors	2,852	3,150
Other debtors	-	33
Prepayments and accrued income	731	286
Amounts due from Group Companies	9,417	7,400
	13,000	10,869

11. Creditors: amounts falling due within one year

	2024	2023
	£'000	£'000
Trade creditors	296	410
Other creditors	112	58
Accruals	1,454	1,687
Deferred income (note 12)	3,821	3,949
Taxation and social security	341	373
Amounts owed to Group and associated undertakings	964	-
	6,988	6,477

12. Deferred income

	£'000
Balance as at 1 April 2023	3,949
Amount released to income earned from charitable activities	(3,949)
Amount deferred in year	3,821
Balance as at 31 March 2024	3,821

Deferred income comprises advance billing for services which ended after the reporting date. The portion of the invoice relating to the next reporting period has been deferred and released in the period in which the service has been delivered.

13. Provisions for liabilities

	£'000
Dilapidations	
At 1 April 2023	29
Released	(25)
At 31 March 2024	4

14. Share capital – non equity

The Company, which is incorporated under the Companies Act 2006, is limited by guarantee and as such has no share capital. The liability of each member is limited to £1, being the amount guaranteed.

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements for the year ended 31 March 2024

15. Movement in Funds

	At 1 April 2023	Incoming resources	Outgoing resources	Transfers	At 31 March 2024
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds:					
General fund	4,967	35,815	(33,321)	(868)	6,593
Designated fund	1,198	-	(828)	868	1,238
Total unrestricted funds	6,165	35,815	(34,149)	-	7,831

The General fund represents the 'free reserves' after allowing for all designated funds.

Discovery is a social enterprise formed from a ground-breaking partnership between Dimensions and Somerset County Council, together with customers, family, carers and staff. As such, it created a designated fund so that 33% of the net income generated by Discovery can be earmarked to fund social projects within Somerset. The total amount raised for this purpose to date currently stands at £4,841K (2023: £3,973K).

16. Unrestricted funds

	£'000
At 1 April 2023	6,165
Surplus for the year	1,666
At 31 March 2024	7,831

17. Capital Commitments

As at 31 March 2024, the Charity had no capital commitments (2023: £nil).

18. Commitments under operating leases

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£'000	£'000	£'000	£'000
Due:				
Not later than one year	372	108	494	151
Later than one year and not later than five years	744	136	1,895	195
Over five years	-	-	389	-
	1,116	244	2,778	346

19. Related Parties

Dimensions (UK), the parent of the Charity, has apportioned and charged £3,021K (2023: 2,206K) of central overhead costs to Dimensions Somerset SEV during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. Intercompany balances are settled in cash periodically. At 31 March 2024, the Charity had a receivable of £8.4M from Dimensions (UK) (2023: payable of £7.4M).

There are no other related party transactions or outstanding balances during the year (2023: £nil).

20. Controlling Party

Discovery's parent association and controlling party is Dimensions (UK) Limited, a charitable registered society under the Co-operative and Community Benefit Societies Act 2014 registered number 31192R.

The principal purpose and activities of Dimensions (UK) Limited and its subsidiaries is the provision of person-centred support packages, with housing, for people with learning disabilities and autism.

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the Charity's accounts via the website www.dimensions-uk.org or by writing to the registered office address on page 2 of this report.

21. Off-Balance Sheet Arrangements

Dimensions Somerset SEV Limited, along with the other entities in the Dimensions Group, became party to a £10m Revolving Credit Facility with HSBC plc on the 7 April 2017 (ending on 7 Apr 2027), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others. Any amounts drawn down are held in the balance sheet of the parent of the Charity.

Dimensions Somerset SEV Limited also became party to a £6.5m pension bond facility with HSBC plc on 1 April 2017, whereby the liability to HSBC is guaranteed by the company and the parent Dimensions (UK) Limited.

22. Pensions

Discovery contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regard to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.

DIMENSIONS SOMERSET SEV LIMITED

England & Wales - Charity number 1172574

Accounts



Dimensions Somerset SEV Limited
trading as Discovery
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2023

Get more from life

Company Registration Number: 10257343

Charity Registration Number: 1172574

Dimensions Somerset SEV Limited trading as Discovery

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Dimensions Somerset SEV Limited trading as Discovery Advisors and Other Information

Trustees	Delyth Lloyd Evans (Chair) <i>(retired 28th September 2022)</i> Richard Crompton QPM (Chair) <i>(appointed 28th September 2022)</i> Steve McLauchlan <i>(retired 31st January 2023)</i> Steve Strong <i>(retired 31st January 2023)</i> Harry Tavare Angela McNab Jackie Fletcher <i>(resigned 1st March 2023)</i> Stella Cheetham <i>(resigned 28th October 2022)</i> Neil England Christine Carson Rachel Ferris Michelle Caine <i>(appointed 1st March 2023)</i> Simon O'Mahoney <i>(appointed 1st March 2023)</i> Nicholas Hecksher <i>(appointed 1st March 2023)</i> Chris Woodhead <i>(appointed 27th October 2022)</i>	
Company secretary	Joanne Greenbank	
Executive Directors	Helen Orford Lisa Evans Alexandra Seddon Trina Bright Samantha Smith Claire Samways	Managing Director Finance Director <i>(redundant 28th April 2023)</i> Head of Supported Employment & Community Enterprise Head of Improvement & Support Practice HR Director <i>(appointed July 2022)</i> Director of Commercial Finance <i>(appointed 28th April 2023)</i>
Bankers	National Westminster Bank Plc Unit L11, The Oracle Shopping Centre Reading, RG1 2AG	HSBC UK Bank Plc Level 7, Thames Tower Station Road Reading RG1 1LX
Solicitors	Anthony Collins Solicitors LLP 134 Edmond Street Birmingham, B3 2ES DAC Beachcroft 25 Walbrook London EC4N 8AF	Trowers & Hamblins 3 Bunhill Row London, EC1Y 1YZ
Auditor	Crowe LLP 2nd Floor, 55 Ludgate Hill London EC4M 7JW	
Principal and Registered Office	1430 Arlington Business Park Theale Reading, RG7 4SA	

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

The 2022/23 year was the sixth since the transfer of support for autistic people and those with a learning disability from Somerset County Council to Discovery, and the final year of the initial contract between our two organisations before the extension period commenced in April 2023. The year has marked an unquestionably difficult period for the sector as it has come to terms with the prolonged impact of COVID-19 and new challenges posed by soaring inflation and the cost-of-living crisis.

Nonetheless, the Dimensions Group, of which Discovery is a hugely important part, remained focused upon the third year of delivering its strategy – *Better Lives for More People*. The strategy sets out clear aims, aligned to 5 Pillars (Quality, Reputation, Scale, Capacity and Sustainability), recognising that the biggest challenge in our sector is to find, recruit and retain great people who can deliver great support within significant financial constraints. The strategy leads the Group to hone its status as a great organisation to work for.

There is much to celebrate in the way that Discovery has set about implementing that strategy in 2022/23. Above all, there has been a continuation in the qualitative improvements that Dimensions and Somerset County Council set out to deliver at Discovery's inception. These have been noted in many locations across the organisation, validated not only by the Group's Quality Assessors but also through Somerset Council Quality Improvement Monitoring process and following inspection by the Care Quality Commission. An internal quality review 'Outstanding' overall rating for a second Discovery service, 'Hillcrest' in quarter four, was real affirmation of Discovery's relentless focus upon continuous improvement, with the aim of improving all service ratings whilst establishing a workforce culture which is increasingly aligned to our organisation's values and promoting greater ambition for the people we support and their families.

It is also good to affirm that 85% of Discovery services now meet Dimensions' exacting quality standards and there is a positive trajectory for the remainder. Structural changes to increase capacity within Discovery's frontline management have increased the level of oversight to provide greater assurance and mitigate risk.

Discovery has continued to support social mobility this year, with people we support being enabled to move to locations that suit their needs and effective partnership working with the Council to optimise the effectiveness of its assets. To further support SCC in this, Discovery has developed its relationships with key social landlords in Somerset, asserting the needs and voices of people it supports in identifying homes for improvement, replacement, and re-invention.

Discovery's work on the transformation of day services into community hubs all but concluded in 2022/23, modernising the support that people across the county receive. In partnership with the NDTi, Discovery has executed a plan for change with all the people it supported in its traditional day services, surrendering leases on the majority of old-style day service buildings and replacing them with purposefully designed hubs. This transformation has been achieved within budget and has delivered significant efficiencies to the local authority.

Supporting people who are work-ready into employment has been a priority for Discovery since its inception and the work of the organisation's Supported Employment Team continues to be impressive. Over 80% of the people it has supported into employment have sustained work for more than a year, a fantastic achievement for the Team and those it has supported. The team also underwent the

**Dimensions Somerset SEV Limited trading as Discovery
Chair’s and Managing Director’s Report**

Supported Employment Quality Framework (SEQF) audit with the British Association for Supported Employment (BASE) and were awarded the Quality Kite Make and graded as a “good” provider.

Discovery continues to deliver supported internships with Hinkley Point and Avon & Somerset Police with significant demand from a wide breadth of Organisations, some, because they have a commitment to increasing the diversity of their work force and others, who have noted that supported employment offers possibly a different talent pool to draw from where they are struggling to recruit. . The team really are building their new business and moving from strength to strength.

Engagement with colleagues, people we support, and their families and significant others has remained a priority. At every stage our dedicated colleagues have demonstrated great commitment to the people we support, exploring new and innovative ways of working to keep people safe and stay connected with their friends, families and communities. Discovery’s Listening Event was attended by 108 people from across those groups and generated a range of feedback and suggestions that are being implemented now.

As a registered charity and social enterprise, Discovery continues to manage financial challenges like many across the country. A third of Discovery’s surplus is allocated for social value return through its Community Fund. The Fund supports improvements to the health and independence of people with learning disabilities and/or autism across Somerset, awarding grants of between £5k to £100k.

During 2022/23, the Fund has made £320k in grants, supporting a diverse range of initiatives county-wide. Some were major grants – for example, £70k for the Somerset & Avon Rape & Sexual Abuse service, developing support for women with learning difficulties and/or autism who have experienced sexual violence. Supporting people to partake in sport has been a special aim this year, with £100k granted to Somerset Cricket Foundation to develop an inclusive programme for adults with learning disabilities and/or autism among 155 member clubs and £65k to Somerset Football Association, re-establishing football sessions for adults with learning disabilities and autism. Smaller awards facilitated Somerset Film and Video, the Carymoor Environmental Trust, Wellington Community Council and several others. These projects are inspiring examples of how Discovery and SCC work in partnership to deliver beyond the boundaries of the contract itself and add real value to the lives of people who access the services. The Community Fund also provides ‘Small Sparks’ grants of up to £500 to people with a learning disability – determined by people we support - who wish to set up community projects.

It has been a privilege working with our colleagues at all levels and we remain proud of everyone at Discovery. Our colleagues are central to everything we have been able to achieve, and we are enormously grateful to them for their commitment and dedication to the people we support. Our thanks go to every single colleague and everyone who has worked with us over the past twelve months. We look forward with confidence to the opportunities we will continue to build on in the year to come.



Richard Crompton
Chair



Helen Orford
Managing Director

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2023. This includes the directors' report required under company law.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, Governance and Management

Dimensions Somerset SEV Limited ('the Charity'), which trades as 'Discovery', is a charitable company limited by guarantee. It was incorporated on 29 June 2016 and registered as a charity on 12 April 2017. Discovery is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The objects of the Charity are to fulfil the needs of people with learning disabilities or autistic people, and those with behaviours of distress and complex needs. The Charity provides and manages housing, including social housing, and providing assistance to help house people and support their needs.

The Charity was established as a Social Enterprise and has achieved the Social Enterprise Mark for the fourth year running. Of our net surplus, one-third is invested in projects within Somerset that have a social purpose, improving the health and independence of people with learning disabilities and/or autism across Somerset.

Discovery maintains a strong relationship with Social Enterprise Mark CIC and remains structured and managed to comply with the three key areas of the Social Mark's requirements:

- Robust Governance
- Ethical & Good Business Practice
- Social Impact & Financial Transparency

Modern Slavery and Human Trafficking Statement

Discovery is committed to preventing modern slavery in its corporate activities and supply chains. The Charity's full statement can be found on the Discovery website at www.discovery-uk.org.

The Board and its Role

The governing body of Discovery is the Board of Trustees. Trustees are directors of the Charity under the Companies Act, as well as being charity Trustees. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity. The Trustees members who served during the year are listed on page 3.

The full Board met six times during the year and followed an agreed agenda with various standing matters, including full reporting of management accounts, review of the risk register, and review of the register of interests. The Board has been building strong links with the Discovery Council.

The Board has access, at the expense of the Charity, to any professional services it may reasonably require to fulfil its statutory duties.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Discovery is a subsidiary of Dimensions (UK) Limited and, as such, reports to the Dimensions Group Board. The Group Board has systems in place, supported by a themed committee and panel structure, to ensure that it achieves appropriate oversight of objectives that support the governance of the whole Group, including risk oversight and value for money.

The following Committees and Panels provide oversight and scrutiny for the Discovery Board:

- Group Audit & Risk (GARC)
- Finance & Resources
- HR
- Remuneration & Nominations
- Quality & Practice
- Change Programme Governance

External Governance Review

An external Governance Review was undertaken in 2022/23 by Campbell Tickell for the Dimensions Group.

The Review found that things are working well in the areas that are most important to good governance – people and culture. It particular it noted that the Board of Discovery was stronger than at the time of the previous external Governance Review in 2019. The values of Dimensions and the commitment to its vision and mission were evident in every meeting the independent consultants observed.

There were a series of recommendations made as a result of the review to help the Group continue to improve governance, which apply to Discovery and which fall into a number of categories:

- Oversight of strategy delivery – this includes bringing together all performance and compliance reporting and aligning Board and Committee oversight by changing the governance schedule into a quarterly cycle of meetings
- Risk management and assurance – this resulted in a fundamental review of the Group's risk management and assurance arrangements, including strengthening GARC's oversight of this area
- The governance structure – whilst acknowledging that common membership and reporting arrangements help the component parts of the governance structure to be effective, there were some recommendations for strengthening the connections
- Leading governance practice and a small number areas with scope for improvement

The Review also included feedback from Executives and Non-Executives on the effectiveness of the Boards & Committees across a number of key areas:

- Mission, values and strategy
- Control, assurance and delivery
- Board operations
- Board composition, development and renewal
- Board culture and dynamics
- Governance system
- Governance structures

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The survey highlighted important indicators of governance effectiveness as particular areas of strength:

- Ethical leadership
- Assurance around compliance
- Focus on the needs and safety of the people we support
- Inclusiveness
- Supportive working
- Constructive challenge
- Openness and transparency
- Self-awareness
- Effective chairing
- Effective company secretarial support

The Group Board received the Governance Review findings at their meeting in August 2022 and an Action Plan to implement the recommendations was approved in September 2022. The areas are being implemented over the 2022/23 and 2023/24 years.

In other years (e.g. not when the externally-led review is due), the Boards and Committees continue to review their effectiveness and performance.

The Non-Executive appraisal policy outlines the process of the annual performance review of overall performance and effectiveness of the Boards and a review of the performance, contribution and effectiveness of individuals.

Training for Trustees

Board members are able to attend appropriate training at the expense of the organisation to help them fulfil their Board role most effectively. This includes Safeguarding Adults, GDPR and Health & Safety. Members Briefings have been arranged on an ad-hoc basis on key topics, including recruitment challenges and activity and the IT systems used within the Group. During the Governance Review, the effectiveness surveys and Non-Executive appraisal there is the opportunity for Members to identify any learning and development needs either for individuals or Committees as a collective.

Recruitment of New Trustees

New Trustees are recruited when a need for new Trustees is identified following the annual skills audit or when an individual leaves in line with a Group Non-Executive Recruitment & Succession Policy. An agency is used to source suitable candidates, and the process includes the provision of supporting statements, and confirmation of their eligibility to act as Charity Trustee.

The recruitment process includes informal meetings with members of the Discovery Executive Team, visits to services, and panel interviews, including with Experts by Experience. The Board seeks to attract a diverse range of membership in terms of interest, culture and background, most appropriately reflecting the richness and diversity of the communities served by the Charity.

During 2022/23 four new Discovery Trustees were appointed, as well as a new Group Board Member who also became the Chair of Discovery.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Strategic Partnership Board (SPB)

During 2022/23, fourteen grants totalling £320k were awarded for projects across Somerset helping people with learning disabilities and autistic people to live fulfilling lives in their own communities.

Risk Management

The Board discusses and assesses the risk to which the Charity is exposed. There are clearly defined management responsibilities for the identification, evaluation, and control of significant risks in line with the Group approach, with continuous risk assessment and active management of business risks, including the maintenance of a strategic risk map, which identifies the controls and assurances in place, and highlights any gaps requiring further action. The Board discusses this at each meeting.

Colleague Involvement

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, area management meetings, senior team meetings and listening events. Colleagues' views are gathered and collated through these various media and contribute to service improvement plans to ensure that the teams are constantly moving forward. These plans, in turn, contribute to the Charity's business plan.

Executive Pay and remuneration

Executive pay levels are established in line with the Group Remuneration Strategy, which provides for pay to be set in the context of the relevant external market, informed by benchmarking. The Managing Director's pay is determined by Group Remuneration Committee. Salary multiples between pay at the top and bottom of the Charity are regularly monitored and are taken into consideration when setting pay.

Relationships with Other Organisations

Discovery seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided. In partnership, Discovery and Somerset Community Foundation have continued to promote the work of Discovery as a Social Enterprise and Charity and the unique potential it has in investing part of its surplus in new initiatives to improve the lives of people with learning disabilities and/or autism in Somerset, and/or support the families of people with a learning disability.

To support the Charity to deliver its ambitions, Discovery continued to engage with the National Development Team for Inclusion (NDTi); a nationally recognised organisation that works to enable people to live the life they choose.

Discovery's Managing Director, is a member of Somerset Safeguarding Adult Board, which enables the Organisation to draw on a wide range of best practice approaches and learning. This valuable multi-agency collaborative, presents a welcome opportunity to further inform Organisational practice and serves as a helpful reminder of the individual and collective responsibility of member Organisations to preserve and promote the human rights and wellbeing of people in receipt of its services.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Objectives and Activities

Discovery supports people with learning disabilities, autism, challenging behaviour and complex needs. People with learning disabilities and their families are at the heart of everything we do, and we wish every person supported to have a great life, with excellent outcomes.

Our values which drive all we do are:

Ambition	helping people be the best they can be
Courage	being brave enough to make a difference
Integrity	being honest and fair in all the things we do
Partnership	working with other people to make a bigger difference
Respect	treating everyone fairly and knowing that everyone's voice is important

We continue to develop our capacity and expertise to provide a range of services for people with particular needs such as autism, complex and challenging behaviour, young people in transition and people who wish to live independently.

Strategic Report: Achievements and Performance Delivery of Public Benefit

In accordance with our objectives, Discovery benefits people with learning difficulties and/or autism in the Somerset area. Our main funding comes from the local authority, Somerset County Council (SCC), and therefore the majority of beneficiaries are referred via the local authority. We offer places in our Community Outreach service, the services of the supported employment team, residential properties and supported living schemes to individuals not funded by the local authority, however a cost is still attached to those placements. Discovery aims to keep placement fees to the minimum required to cover the Charity's costs.

Discovery works in a way that is personalised, delivering support to people based on their individual needs and wishes, offering choice and control in all aspects of service delivery.

The Trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements

Discovery has continued to focus on transformation and quality improvement activities, whilst maintaining good financial performance, which has largely been achieved through a continued drive for greater efficiency, improved productivity and resetting the expectations of our Operational leaders.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The pandemic had a far reaching impact not only on the health and wellbeing of the people we support, but also our colleagues. As we began to live with the what is generally described as the 'new normal' it became clear that we needed to focus time and attention on the health and wellbeing of our colleagues, with an appreciation that, if they are not in a good place themselves, then they would be less likely to present their best selves when supporting the people we support to live a good life. Compassion is not only proven to improve workplace culture, but by cultivating a compassionate environment, we have better opportunity to reduce hardship and increase relationships based on trust and openness.

By focusing our attention in this area, we have been able to provide coaching support for leaders to model cultural values that supports compassion, raise awareness about the importance of compassion and how this can not only support a psychologically safe work place, but also has the benefit of increased personal satisfaction and reward.

In addition, a collaborative between the Organisations Coaching and Human Resources team has resulted in the development of 'team dynamic' training sessions, which supports our Managers and their support teams to;

- Get to know themselves better and achieve an understanding of their key drivers
- Understand each other's strengths and weaknesses
- Reach collective commitment on how to 'be' with each other through the production of a team one page profile
- Explore and resolve any conflict that exists within the team
- Design outcomes for the people they support in order to unify the team behind common goals and remind them of why they do what they do.

The training has resulted in some wonderful stories of strength based practice and helped support teams to revisit why they do what they do from a vocational perspective, recommitting their intentions in the form of team pledges. We have found, without exception, that the teams who have engaged with the training have gone on to achieve better outcomes for the people we support and colleagues report a much happier and open work environment.

Attracting the right colleagues and, most importantly, keeping them has been a keen focus for Discovery and it is therefore with great pleasure that we are able to report improvements in recruitment and retention this year, despite the challenging market conditions in Somerset. We have been particularly delighted by the number of former agency workers who have converted to our employment and the further expansion of our peripatetic (in house agency) team, which is currently delivering around 600 hours of support a week and growing.

Discovery continues to receive valuable support from our family consultants who provide dedicated support to the Organisation, helping colleagues to forge even greater connections with families of the people we support. In addition, Discovery Council, enhanced this year by the embedding of local Everybody Counts Groups, continues to provide welcome insight into matters which are most important to the people we support.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Discovery's Supported Employment team remains a valuable and highly regarded part of our Organisation and we were therefore delighted that the service achieved a rating of 'Good' following an audit by the British Association of Supported Employment (BASE). The rating also attracted a BASE Kite Mark, further promoting the service as a nationally recognised trusted provider of quality and safety in supported employment.

Plans for Future Periods

Whilst significant progress has been made in improving the quality and compliance of Discovery's services, it is important for the year ahead that we continue to embed processes and enhance practice to support continuous improvement.

In collaboration with the commissioners of our services, we are looking to extend the provision of our shortbreak services, to the delivery of 'at home' support, which aims to provide families or main carers a break from their caring responsibilities, without their loved ones having to leave their own homes.

Improving our communication with the people we support, who do not express themselves with words is an area for further focus as we began the new year. Following initial pilot training sessions, where colleagues were invited to develop or enhance their skills in the area of intensive interaction, early indication is that the training has been very well received, with colleagues going as far as to state that it is by far the best training they have ever received.

To support the people we support to live their best lives, in homes where they can feel safe and comfortable, we will continue to explore suitable options and alternatives for the people we support who live in poorer quality accommodation, or where health decline presents environmental challenges for them. With positive engagement from our commissioners, it is expected that we will agree a programme to support decision making, in line with the councils plans for its broader property portfolio.

Discovery continues to embrace the Dimensions Group Strategy 'Better Lives for more people' and is fully engaged in the delivery of the broader transformation programme, which includes the adoption of new systems, processes and ways of working. Therefore our greatest focus for the year ahead will be on embracing and embedding the changes set out in the programme to ensure even greater alignment to the Group, with the objectives of achieving capacity release for our frontline Managers, clarity and consistency in our ways of working, whilst achieving cost efficiencies to further support the organisations future aims.

Financial Review

The net movement in funds for the year ended 31 March 2023 was a surplus of £1,044k (2022: £836k) after £362k (2022: £836k) was designated to fund social projects in Somerset.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Strategic Risks and their management

The following risks represent those observed as significant by the Trustees, summarised as follows:

Workforce – whilst the challenge of recruitment was eased by the pandemic due to increased unemployment, the resurgence of the hospitality and retail industries (recruitment competitors for Dimensions), twinned with changes prompted by Brexit, have made recruitment more difficult again.

Dimensions has seen agency usage increase and retention fall, placing renewed pressure upon the Charity to reduce the cost of overheads and make good decisions about the locations in which it attempts to create new homes. In addition, the increasing National Living Wage has put pressure on our ability to compete for workforce in a candidate led market. Another important focus is workforce engagement. Dimensions invests in the training, development and wellbeing of colleagues to ensure that the right resources are available to support them. Careful management is required to achieve a structure that can best deliver the high- quality services that every customer needs. We utilise many opportunities to listen to our colleagues and are committed to act on their feedback, a strategy which has resulted in our accreditation as a Great Place to Work for five years in a row.

Reduced public spending and financial sustainability – the sector that the organisation operates in continues to undergo significant and radical change and it is clear that public services in the UK will remain under intense financial pressure for many years. Covid-19 has masked the longer-term impact of Brexit at this time and the full effect of the virus is still unknown. Dimensions has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to proportionately reduce its overhead and operational costs whilst protecting the support that it provides to people. The organisation also manages liquidity risk via a revolving credit facility.

Regulation and Quality – the expectations of Dimensions' customers and stakeholders regarding service quality are increasing, furthermore regulatory frameworks are continuing to evolve. In particular, the organisation's main regulators, the Care Quality Commission (CQC), Homes England/The Regulator of Social Housing, the Charity Commission and Care Inspectorate Wales (CIW) have higher expectations of leadership and governance. We continue to keep Quality at the heart of everything that we do, ensuring that we maintain and embed best practice that is in line with our values and the requirements of our regulators. We ensure that actions to mitigate against adverse events are implemented, monitored and lessons are learned.

Sustainability and Business Systems – We maintain an ongoing focus to ensure the Charity stays sustainable in a fast-moving environment of improved technology, business systems and cyber risks. We are investing in improving the Charity's enterprise and information systems to ensure we have the right architecture to support the organisation's performance with better data, better reporting, and better integration.

The Charity has developed plans to mitigate these risks.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Reserves policy

The Trustees are aware that the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. The charity has financial reserves that are a combination of designated, and general reserves. The designated funds are unrestricted, but which have been allocated for social investment. The Trustees consider that the target available reserves, excluding designated should be between two and three months of operational expenditure, which would equate to a range between £5.2m and £7.9m. After five years of trading the Trustees are pleased with the progress made reaching this target with reserves at 31st March of £6.1m, general fund £4.9m and designated fund £1.2m.

Going Concern

Discovery is forecasting a surplus for next year from its main operational activities and has sufficient cash in the bank to provide adequate resources for the group's day-to-day operations. The Board, after reviewing the charitable company budget for 2023/24, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Statement of Trustees' Responsibilities in Respect of the Trustees' Annual Report and the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Provision of Information to Auditor

The Trustees who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Trustees has confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

A resolution to re-appoint Crowe LLP will be confirmed by the Board after the Charity's forthcoming annual general meeting.

Approved by the Board of Trustees and signed on its behalf by:



.....
Richard Crompton

Chair

Dimensions Somerset SEV Limited trading as Discovery

1430 Arlington Business Park

Theale Reading

RG7 4SA

10th August 2023

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

Opinion

We have audited the financial statements of Dimensions Somerset SEV Limited for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including 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 2023 and of its income and expenditure, 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.

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 charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information contained within the annual report. 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

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material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11, the Trustees (who are also the directors of the charitable company for the purposes 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 Trustees 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 Trustees are responsible for assessing the charitable company'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 Trustees 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

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

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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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Care Quality standards, General Data Protection Regulation (GDPR), Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Governance, Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and revenue, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Care Quality Commission and Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have

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Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Julia Poulter

Senior Statutory Auditor
for and on behalf of Crowe U.K. LLP

Statutory Auditor

55 Ludgate Hill
London EC4M 7JW

13 September 2023

Dimensions Somerset SEV Limited trading as Discovery
Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities

		Total Unrestricted Funds	Total Unrestricted Funds
		2023	2022
	<i>Note</i>	£'000	£'000
Income			
Incoming resources from charitable activities:			
Provision of person-centred support:			
Fees for support services	2	32,456	32,435
		32,456	32,435
Expenditure:			
Charitable activities:			
Provision of person-centred support	3	31,412	31,599
Total Outgoing Resources		31,412	31,599
Net Income for the year		1,044	836
Reconciliation of funds:			
Funds as at 1 April		5,121	4,285
Funds as at 31 March		6,165	5,121

The figures above relate to continuing activities.

The accompanying notes on pages 22 to 34 form part of these financial statements.

Dimensions Somerset SEV Limited trading as Discovery

Company Registration Number: 10257343

Charity Registration Number: 1172574

Balance Sheet as at 31 March 2023

		2023	2022
	<i>Note</i>	£'000	£'000
Fixed assets			
Tangible assets	9	20	4
Current assets			
Debtors	10	10,869	2,754
Cash at bank and in hand		1,782	10,812
		12,651	13,566
Liabilities			
Creditors: amounts falling due within one year	11	(6,477)	(8,420)
Net current assets		6,174	5,146
Total assets less current liabilities		6,194	5,150
Provisions for liabilities	13	(29)	(29)
Total net assets		6,165	5,121
The funds of the charity			
Unrestricted income funds	15	6,165	5,121
Total charity funds		6,165	5,121

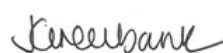
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime under the Companies Act 2006 and FRS 102.

The accompanying notes from pages 22 to 34 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on **10 August 2023** and signed on their behalf by:



Richard Crompton
Chair



Jo Greenbank
Company Secretary

I. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Board, after reviewing the charitable company budget for 2022/23, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Discovery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income recognition

Fees for support services

Fees for support services represent care charges and grants receivable from Primary Care Trusts and local authorities, under grant funding agreements, for services provided in the year by Discovery for care and supported living, including charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met (see note 12).

Donations

Donations are recognised when the Charity receives such in cash.

Apportionment of direct staff, occupancy, and other costs

Direct colleagues, occupancy and other costs have been apportioned to the relevant section of the Income and Expenditure account on the basis of costs of the staff engaged on operations dealt with in these financial statements.

Fixed assets and depreciation

All assets are stated at cost less depreciation with the exception of donated assets, which are initially included at their fair value as at the date of donation. Assets having a value below £1,000 are not

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2023

capitalised but are expensed through the income and expenditure account. No depreciation is charged on freehold land.

Where an asset comprises two or more major components which have substantially different useful economic lives, each component is depreciated separately over its useful economic life.

Depreciation of tangible fixed assets is charged in annual instalments, on a straight-line basis, commencing from the date of acquisition, at rates estimated to write off their cost less any residual value over the expected useful lives which are as follows:

	Years
Building/Structure	80
Pitched roof coverings	80
Windows and doors	40
Electrical installations	40
Bathrooms	20
Boilers	15
Kitchen and utility rooms	10
Furniture, fittings and office equipment	4-7
Vehicles	4

Any assets that are impaired in value are written down to their recoverable amount.

The Charity has assessed whether there is any indication that any asset may be impaired and has found none.

Expenditure

All expenditure including support costs, other than that which has been capitalised, is charged against income on an accrual's basis. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

- a) costs attributable solely to one activity are allocated to that activity.
- b) costs attributable to more than one activity are apportioned between activities as follows:
 - colleagues and occupancy costs are apportioned on the basis of estimated person hours spent on each different activity;
 - communication, stationery and printing and computer costs are apportioned based on estimated usage for each activity; and
 - depreciation is apportioned based on the estimated usage of the relevant assets.

Governance costs relate to the costs of running the Charity as a statutory body and include audit fees, certain legal and professional fees, and the costs of Trustee and member meetings. No support costs are allocated to governance costs as any allocation would be immaterial.

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2023

Operating leases

Under section 20 of FRS 102, the Charity classifies the lease of properties and vehicles as operating leases; the title to the properties and vehicles remains with the lessor. The property leases are for ten years or less, whilst the economic life of such properties is normally sixty years.

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Management assesses recoverability of trade debts and provisions are applied on debts deemed doubtful of recovery in line with the Group's policy as follows:

Less than 180 days	0%
181 days to 360 days	50%
Above 360 days	100%

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Unrestricted funds

Unrestricted funds represent those assets, which may be used at the Trustees' discretion for any purpose consistent with the aims of the Charity. The designated fund is the portion of the unrestricted funds of the Charity that has been set aside to fund social projects within Somerset by the Trustees. Designated funds are expected to be spent within 12-24 months of being earmarked.

Transfers between funds

Transfers are made between funds as follows: an amount of net income, decided upon each year by the Trustees, is transferred to a designated fund earmarked to fund social projects in Somerset.

Pension costs

The Charity operates defined contribution pension schemes. The costs under these schemes are charged to the income and expenditure account as incurred. The Charity also contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regard to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2023

Significant judgements and estimates

To prepare the accounts, trustees and management have made judgments and estimates. The most significant are:

- **Income recognition:** The charity receives a range of income stream and the approach to accounting for them is covered by income recognition policy above.
- **Provisions and accruals:** Provisions such as bad debts and accruals for expenditure require assumptions and estimation techniques. These are based on experience, knowledge of management and evidence of past experience.
- **Cost allocation and recharges:** The allocation of support costs requires a judgment as to what the most appropriate cost drivers are to apply.

In the view of the Trustees, no assumptions concerning the future of estimation uncertainty affecting asset and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Statement of cash flows

Discovery has taken advantage of the disclosure exemption granted to qualifying entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions UK, and further details on how to view these accounts can be found in note 20 of these accounts.

2. Provision of Person-Centred Support Analysis of Income

	2023	2022
	£'000	£'000
<i>Fees for support services</i>		
Income from support services	32,456	32,435
	32,456	32,435

3. Provision of Person-Centred Support

	2023	2022
	£'000	£'000
Support costs (note 4)	19,687	20,410
Occupancy costs	2,813	3,114
Other costs	8,801	7,894
Depreciation (note 9)	5	8
Governance costs (note 5)	106	173
	31,412	31,599

4. Provision of Person-Centred Support – analysis of support costs

	2023	2022
	£'000	£'000
Wages and salaries	17,043	17,777
Colleague training	327	331
Social security costs	1,398	1,328
Employer's pension contributions	919	974
	19,687	20,410

Included in payroll costs for the year is redundancy payment of £48k.

None of the Trustees (or any persons connected with them) received any remuneration during the year for their Trustee roles. Trustees were reimbursed £nil for travel expenses (2022: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2022: £nil).

5. Colleagues

	2023	2022	2023	2022
	Number	Number	Number	Number
	Headcount	Headcount	*FTE	*FTE
Average Number of Colleagues				
Colleagues directly providing person-centred support	794	847	518	567
Administrative colleagues	57	100	51	87
	851	947	569	654

*FTE: Full Time Equivalent.

Remuneration of colleagues (including taxable benefit in kind, excluding employer's pension contribution) exceeding £60,000 in the year is in the following bands:

	2023	2022
	Number	Number
£70,000 to £79,999	2	2
£60,000 to £69,999	3	2

6. Governance Costs

	2023	2022
	£'000	£'000
Meetings	32	22
Legal and professional fees	60	136
Audit of financial statements	14	15
	106	173

7. Net Expenditure For The Year

	2023	2022
	£'000	£'000
This is stated after charging:		
Depreciation	5	8
Audit of these financial statements	14	15
Operating leases – land and buildings	468	570
Operating leases - vehicles	204	241
Operating leases - photocopiers	10	10

8. Taxation

Discovery is a registered charity and as such is not subject to Corporation Tax on its charitable income and gains.

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements for the year ended 31 March 2023

9. Tangible fixed assets

	Fixtures, fittings, and office equipment £'000
Cost or Valuation	
At 1 April 2022	28
Additions	28
Disposals	(7)
At 31 March 2023	49
Depreciation	
At 1 April 2022	24
Charge for the year	5
At 31 March 2023	29
Net book value	
At 31 March 2023	20
At 31 March 2022	4

10. Debtors

	2023	2022
	£'000	£'000
Trade debtors	3,150	2,497
Other debtors	33	-
Prepayments and accrued income	286	257
Amounts due from Group Companies	7,400	-
	10,869	2,754

11. Creditors: amounts falling due within one year

	2023	2022
	£'000	£'000
Trade creditors	410	182
Other creditors	58	48
Accruals	1,687	2,686
Deferred income (note 12)	3,949	4,586
Taxation and social security	373	388
Amounts owed to Group and associated undertakings	-	530
	6,477	8,420

12. Deferred income

	£'000
Balance as at 1 April 2022	4,586
Amount released to income earned from charitable activities	(4,586)
Amount deferred in year	3,949
Balance as at 31 March 2023	3,949

Deferred income comprises advance billing for services which ended after the reporting date. The portion of the invoice relating to the next reporting period has been deferred and released in the period in which the service has been delivered.

13. Provisions for liabilities

	£'000
Dilapidations	
At 1 April 2022	29
Released	-
At 31 March 2023	29

14. Share capital – non equity

The Company, which is incorporated under the Companies Act 2006, is limited by guarantee and as such has no share capital. The liability of each member is limited to £1, being the amount guaranteed.

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements for the year ended 31 March 2023

15. Movement in Funds

	At 1 April 2022	Incoming resources	Outgoing resources	Transfers	At 31 March 2023
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds:					
General fund	3,963	32,456	(31,412)	(40)	4,967
Designated fund	1,158	-	-	40	1,198
Total unrestricted funds	5,121	32,456	(31,412)	-	6,165

The General fund represents the 'free reserves' after allowing for all designated funds.

Discovery is a social enterprise formed from a ground-breaking partnership between Dimensions and Somerset County Council, together with customers, family, carers and staff. As such, it created a designated fund so that 50% of the net income generated by Discovery can be earmarked to fund social projects within Somerset. In the current year, the designated fund was revised to 33%. The total amount raised for this purpose to date currently stands at £3,973K (2022: £3,611K).

16. Unrestricted funds

	£'000
At 1 April 2022	5,121
Surplus for the year	1,044
At 31 March 2023	6,165

17. Capital Commitments

As at 31 March 2023, the Charity had no capital commitments (2022: £nil).

18. Commitments under operating leases

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£'000	£'000	£'000	£'000
Due:				
Not later than one year	494	151	494	146
Later than one year and not later than five years	1,895	195	1,870	155
Over five years	389	-	1	-
	2,778	346	2,365	301

19. Related Parties

Dimensions UK, the parent of the Charity, has apportioned and charged £2,206k (2022: 1,905k) of central overhead costs to Dimensions Somerset SEV during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. Intercompany balances are settled in cash periodically. At 31 March 2023, the Charity had a receivable of £7.4M from Dimensions UK (2022: payable of £530k).

There are no other related party transactions or outstanding balances during the year (2022: £nil).

20. Controlling Party

Discovery's parent association and controlling party is Dimensions (UK) Limited, a charitable registered society under the Co-operative and Community Benefit Societies Act 2014 registered number 31192R.

The principal purpose and activities of Dimensions (UK) Limited and its subsidiaries is the provision of person-centred support packages, with housing, for people with learning disabilities and autism.

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the Charity's accounts via the website www.dimensions-uk.org or by writing to the registered office address on page 2 of this report.

21. Off-Balance Sheet Arrangements

Dimensions Somerset SEV Limited, along with the other entities in the Dimensions Group, became party to a £10m Revolving Credit Facility with HSBC plc on the 7 April 2017 (ending on 7 Apr 2027), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others. Any amounts drawn down are held in the balance sheet of the parent of the Charity.

Dimensions Somerset SEV Limited also became party to a £6.5m pension bond facility with HSBC plc on 1 April 2017, whereby the liability to HSBC is guaranteed by the company and the parent Dimensions (UK) Limited.

DIMENSIONS SOMERSET SEV LIMITED

England & Wales - Charity number 1172574

Accounts



Dimensions Somerset SEV Limited
trading as Discovery
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2022

Get more from life

Company Registration Number: 10257343

Charity Registration Number: 1172574

Dimensions Somerset SEV Limited trading as Discovery

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Dimensions Somerset SEV Limited trading as Discovery Advisors and Other Information

Trustees	Delyth Lloyd Evans (Chair) Steve McLauchlan Steve Strong Harry Tavare Alastair Haigh <i>(resigned 15th June 2021)</i> Angela McNab Jackie Fletcher Stella Cheetham Neil England Christine Carson Rachel Ferris <i>(appointed 27th January 2022)</i>	
Company secretary	Joanne Greenbank	
Executive Directors	Helen Orford Chris Best Lisa Evans Alexandra Seddon Trina Bright	Managing Director HR Director <i>(resigned 15th April 2022)</i> Finance Director Head of Supported Employment & Community Enterprise Head of Coaching & Practice Support
Bankers	National Westminster Bank Plc Unit L11, The Oracle Shopping Centre Reading, RG1 2AG	HSBC UK Bank Plc Level 7, Thames Tower Station Road Reading RG1 1LX
Solicitors	Anthony Collins Solicitors LLP 134 Edmond Street Birmingham, B3 2ES	Trowers & Hamlins 3 Bunhill Row London, EC1Y 8YZ
Auditor	Crowe LLP 2nd Floor, 55 Ludgate Hill London EC4M 7JW	
Principal and Registered Office	1430 Arlington Business Park Theale Reading, RG7 4SA	

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

The 2021/22 year was the fifth since the transfer of services for people with learning disabilities and/or autism from Somerset County Council to Discovery.

It was also the second year of tackling the Coronavirus pandemic and its inevitable operational disruption. Our main priorities have been to keep our colleagues and the people we support safe, healthy and supported and to emerge from the crisis as a strong, resilient fit-for-purpose provider.

We are proud of the way in which Discovery has responded: The Dimensions Group's Pandemic Emergency Response Team gave strong leadership and governance to ensure resources and support were in place where required, and all government guidance implemented immediately.

We will not forget that some people we support lost their lives, their families and our colleagues have experienced a very high level of emotional and physical fatigue and we know that adjustment and recovery will take some time.

Whilst Covid-19 has dominated the year, 2021/22 was also the second year of implementing the Dimensions Group Strategy – Better Lives for More People. The strategy recognises that the biggest challenge in our sector is to find, recruit and retain great people who can deliver great support within significant financial constraints and seeks, in response, to hone its status as a great organisation to work for. The strategy sets out clear aims, aligned to 5 Pillars (Quality, Reputation, Scale, Capacity and Sustainability). Despite the sudden and significant demand created by Covid-19 and required changes to working practices across this and other industries, the Board is clear that Better Lives for More People continues to be the right strategy.

There is much to celebrate in the way that Discovery has set about implementing that strategy in 2021/22. Improvements in quality, a core driver for Discovery's creation, have been noted in many locations across the organisation, validated not only by the Group's Quality Assessors but also through Somerset Council Quality Improvement Monitoring process and following inspection by the Care Quality Commission. Discovery has focussed upon continuous improvement, with the aim of improving all service ratings whilst establishing a workforce culture which is better aligned to our organisation's values and promoting greater ambition for the people we support and their families.

Three quarters of Discovery services now meet Dimensions' exacting quality standards and there is a positive trajectory for the remainder. Structural changes to increase capacity within Discovery's frontline management increased the level of oversight to provide greater assurance and mitigate risk. The move of CQC registered manager responsibility from Operations Director to Locality Manager, to ensure that the accountability for decision making in respect of regulated activities sits closer to the people we support, has been a success.

There has been real social mobility in Discovery this year, with people we support being enabled to move to locations that suit their needs, returning outmoded sites to the Council to help it optimise its use of capital. To further support SCC in managing assets, deeper relationships have been established with key social landlords in the county, identifying homes for replacement and re-invention to improve support.

Alongside these, Discovery's work on the transformation of day services into community hubs has progressed at real pace, modernising the support that people across Somerset receive. Working in

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

partnership with the National Development Team for Inclusion (NDTi), Discovery has executed a plan for change with a group of people we support identified as 'pioneers', focusing upon modernising community outreach. In the last year, Discovery has closed and surrendered the leases for four large traditional day service buildings, replacing them with three purposefully designed hubs. Two locations have been identified to replace the last two traditional buildings.

In conjunction with this new community outreach programme, we have also appraised the investment requirements of our five traditional day service buildings and have divested, re-provided or invested to ensure that the buildings in which we operate are fit for the future. This transformation has been achieved within budget and has delivered significant efficiencies to the local authority.

Supporting people who are work-ready into employment has been a priority for Discovery since its inception and the work of the organisation's Employment Support Team despite challenges has been especially impressive this year, despite challenges. Over 60% of the people it has supported into employment have sustained work for more than a year, a fantastic achievement for the Team and those it has supported. The team is progressing towards attainment of the Supported Employment Quality Framework (SEQF). There is currently a timeline for accreditation being developed with the British Association for Supported Employment (BASE - due December 2022) and this will make Discovery one of only five providers in the UK with that accreditation.

Further, the team's remit is expanding, working beyond Somerset to deliver more value. Dorset council have approved Discovery Supported Employment as a partner for their new Project SEARCH programme which is due to start in September 2022. In addition, through the newly secured, 'We Work for Everyone' (WWFE) contract, Discovery is working closely with Bristol City Council, which will yield further opportunities beyond Somerset.

Engagement with colleagues, people we support, and their families and significant others has remained a priority. At every stage our dedicated colleagues have demonstrated great commitment to the people we support, exploring new and innovative ways of working to keep people safe and stay connected with their friends, families and communities. Discovery's Listening Event was attended by 162 people from across those groups and generated a range of feedback and suggestions that are being implemented now.

As a registered charity and social enterprise, Discovery continues to manage financial challenges like many across the country. Fifty percent of Discovery's surplus is allocated for social value return through our Community Fund that supports improvements to the health and independence of people with learning disabilities and/or autism across Somerset, awarding grants of between £500 to £50,000.

During 2021/22, the fund has made £255k in grants, supporting a diverse range of initiatives county-wide – from major grants supporting the Somerset & Avon Rape & Sexual Abuse service (£70k) to smaller awards facilitating the Somerset Parent Carer Forum (£10k) and Autism Somerset's Autism Community Network. These projects are inspiring examples of how Discovery and SCC work in partnership to deliver beyond the boundaries of the contract itself and add real value to the lives of people who access the services. The Community Fund also provides 'Small Sparks' grants of up to £500 to people with a learning disability who wish to set up community projects. All Small Sparks funding decisions are made by people we support, and eight grants were awarded over the year.

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

We recognise those who stand to benefit from the Discovery Fund are among those disproportionately affected by coronavirus and we recognise that we need to fully understand how this money can be used over the coming years as society recovers. To help us do this an independent consultation was commissioned and undertaken by Somerset Parent Carer Forum CIC during the Summer of 2021 which explored the needs of adults with learning disabilities and/or autism as well as their families, friends and carers across Somerset.

Financially, this has been a challenging year responding to the environment in which we operate. We have worked in partnership with our commissioners to ensure the delivery of the contract has kept people safe and performance for the year was consistent with our expectations. From the surplus realised £836,000 has been designated to fund social projects in Somerset

Perhaps the biggest affirmation of the quality of work done in Discovery in 2021/22 has come in the form of an extension to the contract with Somerset County Council (for two years) and award of two new contracts to Discovery for delivery of new services. Evidence that the hard work of the last five years is delivering the change and improvement that the Council and the people of Somerset needed.

It has been a privilege working with our colleagues at all levels and we remain proud of everyone at Discovery. Our colleagues are central to everything we have been able to achieve, and we are enormously grateful to them for their commitment and dedication to the people we support. Our thanks go to every single colleague and everyone who has worked with us over the past twelve months. We look forward with confidence to the opportunities we will continue to build on in the year to come.



Delyth Lloyd-Evans
Chair

28 July 2022



Helen Orford
Managing Director

28 July 2022

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2022. This includes the directors' report required under company law.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, Governance and Management

Dimensions Somerset SEV Limited ('the Charity'), which trades as 'Discovery', is a charitable company limited by guarantee. It was incorporated on 29 June 2016 and registered as a charity on 12 April 2017. Discovery is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The objects of the Charity are to fulfil the needs of people with learning disabilities or autistic people, and those with behaviours of distress and complex needs. The Charity provides and manages housing, including social housing, and providing assistance to help house people and support their needs.

The Charity was established as a Social Enterprise and has achieved the Social Enterprise Mark for the fourth year running. Of our net surplus, 50% is invested in projects within Somerset that have a social purpose, improving the health and independence of people with learning disabilities and/or autism across Somerset.

Discovery maintains a strong relationship with Social Enterprise Mark CIC and remains structured and managed to comply with the three key areas of the Social Mark's requirements:

- Robust Governance
- Ethical & Good Business Practice
- Social Impact & Financial Transparency

Modern Slavery and Human Trafficking Statement

Discovery is committed to preventing modern slavery in its corporate activities and supply chains. The Charity's full statement can be found on the Discovery website at www.discovery-uk.org.

The Board and its Role

The governing body of Discovery is the Board of Trustees. Trustees are directors of the Charity under the Companies Act, as well as being charity Trustees. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity. The Trustees members who served during the year are listed on page 3.

The full Board met eight times during the year (and had one short meeting to consider a specific decision item) and followed an agreed agenda with various standing matters, including full reporting of management accounts, review of the risk register, and review of the register of interests. The Board has been building links with the Discovery Council over the last two years.

The Board has access, at the expense of the Charity, to any professional services it may reasonably require to fulfil its statutory duties.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Training for Trustees

Trustees are able to attend appropriate training at the expense of the organisation to help them fulfil their Board role most effectively. This year facilitated group training sessions have been held on Inclusive Leadership, Audit & Risk and Corporate Health & Safety. Board Members also completed GDPR and Safeguarding Adults training online, as well as being invited to specific topic Members Briefings.

Recruitment of New Trustees

New Trustees are recruited when a need for new Trustees is identified following the annual skills audit or when an individual leaves in line with a Group Non-Executive Recruitment & Succession Policy. An agency is used to source suitable candidates, and the process includes the provision of supporting statements, and confirmation of their eligibility to act as Charity Trustee.

The recruitment process includes informal meetings with members of the Discovery Executive Team, visits to services, which this year have been virtual, and panel interviews, including with Experts by Experience. The Board seeks to attract a diverse range of membership in terms of interest, culture and background, most appropriately reflecting the richness and diversity of the communities served by the Charity.

The Strategic Partnership Board (SPB)

During 21/22, nine grants totalling £68k were awarded, from the £750k disbursed by the Charity to the Discovery Community Fund, for projects across Somerset helping people with learning disabilities and autistic people to live fulfilling lives in their own communities.

Risk Management

The Board discusses and assesses the risk to which the Charity is exposed. There are clearly defined management responsibilities for the identification, evaluation, and control of significant risks in line with the Group approach, with continuous risk assessment and active management of business risks, including the maintenance of a strategic risk map, which identifies the controls and assurances in place, and highlights any gaps requiring further action. The Board discusses this at each meeting.

Colleague Involvement

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, area management meetings, senior team meetings and listening events. Colleagues' views are gathered and collated through these various media and contribute to service improvement plans to ensure that the teams are constantly moving forward. These plans, in turn, contribute to the Charity's business plan.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Executive Pay and remuneration

Executive pay levels are established in line with the Group Remuneration Strategy, which provides for pay to be set in the context of the relevant external market, informed by benchmarking. The Managing Director's pay is determined by Group Remuneration Committee. Salary multiples between pay at the top and bottom of the Charity are regularly monitored and are taken into consideration when setting pay.

Relationships with Other Organisations

Discovery seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided. In partnership, Discovery and Somerset Community Foundation have continued to promote the work of Discovery as a Social Enterprise and Charity and the unique potential it has in investing half of its surplus in new initiatives to improve the lives of people with learning disabilities and/or autism in Somerset, and/or support the families of people with a learning disability.

To support the Charity to deliver its ambitions, Discovery will continue to engage with the National Development Team for Inclusion (NDTi); a nationally recognised organisation that works to enable people to live the life they choose.

Objectives and Activities

Discovery supports people with learning disabilities, autism, challenging behaviour and complex needs. People with learning disabilities and their families are at the heart of everything we do, and we wish every person supported to have a great life, with excellent outcomes.

Our values which drive all we do are:

Ambition	helping people be the best they can be
Courage	being brave enough to make a difference
Integrity	being honest and fair in all the things we do
Partnership	working with other people to make a bigger difference
Respect	treating everyone fairly and knowing that everyone's voice is important

We continue to develop our capacity and expertise to provide a range of services for people with particular needs such as autism, complex and challenging behaviour, young people in transition and people who wish to live independently.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Strategic Report: Achievements and Performance Delivery of Public Benefit

In accordance with our objectives, Discovery benefits people with learning difficulties and/or autism in the Somerset area. Our main funding comes from the local authority, Somerset County Council (SCC), and therefore the majority of beneficiaries are referred via the local authority. We offer places in our day centres, the services of the supported employment team, residential properties and supported living schemes to individuals not funded by the local authority, however a cost is still attached to those placements. Discovery aims to keep placement fees to the minimum required to cover the Charity's costs.

Discovery works in a way that is personalised, delivering support to people based on their individual needs and wishes, offering choice and control in all aspects of service delivery.

The Trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements

Discovery has reported steady improvements in its internal and external quality and compliance ratings throughout the year. The introduction of area better practice groups has provided a positive addition to support information sharing and learning, with a focus on safety through learning and quality of life outcomes through the delivery of activate.

We believe that listening to people we support, and their families is an inherent part of being an exemplar provider and although the pandemic has been challenging, we held our annual listening event facilitated via MS teams, which attracted 162 individuals, representing people we support, support workers, Families, Locality Managers, Better Practice Leads and Assistant Managers.

In December we launched our area Everybody Count Meetings, local Discovery self-advocacy groups, which are informing local and regional priorities and plans.

The Discovery Council have met monthly throughout the year co-producing and informing organisational priorities and plans. During the year, the Council built links with Avon and Somerset Police to support them in tackling the issue of hate crime. The Discovery Council Chair met with the newly elected Police & Crime Commissioner and secured commitments to work jointly on the launch of a refreshed Safe Place scheme in Somerset, which is a service that helps people to contact police when they feel at risk

We held an event to develop a PATH (Planning Alternative Tomorrows with Hope) for Discovery. This was an opportunity for several key stakeholders and representatives to come together, with the Discovery Senior Team, to create a shared vision of a positive future for individuals, families, teams, and the organisation.

Although turnover of colleagues continues to be a challenge for Discovery and the sector itself, we have introduced a number of interventions to support retention and we launched a new recruitment campaign in February 2022 across all social media channels.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Plans for Future Periods

Discovery will continue to work on transformation and quality improvement activities, deliver our social objectives and remain financially viable and efficient.

We will ensure continuous improvement in compliance and quality, aiming to improve Care Quality

Commission service ratings and embed a culture of greater ambition with colleagues for the people we support.

We will continue to work in partnership with Somerset County Council on the day centre transformation journey. Part of this journey will be our work with National Development Team for Inclusion (NDTi) “making change happen” to support our vision for people with learning disabilities and their families to have more control over their support to have more day-to-day options and have the same life chances and opportunities as everybody else.

Following the launch of several campaigns, it is our intention to continue a strong focus on these important and valuable areas of our work:

#MyGPandMe – a campaign to help make doctors surgeries more accessible for people with learning disabilities. We will continue to provide training to GP surgery staff, sharing information and resources with patients and support teams and calling on policy makers to reduce health inequality.

Hate Crime – Discovery Council will share their concerns on hate crimes that people with learning disabilities have experienced and outline the top things they would like to see the police in Somerset help with.

Financial Review

The net movement in funds for the year ended 31 March 2022 was a surplus of £836k (2021: £740k) after £836k (2021: £740k) was designated to fund social projects in Somerset.

Principal Risks

Reduced public spending – this has created the need to change to ensure Discovery and the services it delivers remains financially sustainable for the future. It is unclear how Brexit and Covid will affect the ability to recruit in Somerset in the coming years and how this will impact on the growth prospects of the Charity.

Workforce engagement – Discovery invests in the training, development and well-being of colleagues to ensure that the right resources are available to support the services. Careful management is required to achieve a structure that can best deliver the high-quality services that every customer needs.

Regulation - the expectations of Discovery's customers for service quality are increasing and regulatory frameworks continue to evolve. In particular, the Charity's main operations regulators, the Care Quality Commission (CQC), and the Charities Commission has high expectations of leadership and governance. Some quality issues identified within services require change to ensure better outcomes and regulatory compliance.

The Charity has developed plans to mitigate these risks.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Reserves policy

The Trustees are aware that the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. The charity has financial reserves that are a combination of designated, and general reserves. The designated funds are unrestricted, but which have been allocated for social investment. The Trustees consider that the target available reserves, excluding designated should be between two and three months of operational expenditure, which would equate to a range between £5.2m and £7.9m. After five years of trading the Trustees are pleased with the progress made reaching this target with reserves at 31st March of £5.1m, general fund £3.9m and designated fund £1.2 m.

Going Concern

Discovery is forecasting a surplus for next year from its main operational activities and has sufficient cash in the bank to provide adequate resources for the group's day-to-day operations. The Board, after reviewing the charitable company budget for 2022/23, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Statement of Trustees' Responsibilities in Respect of the Trustees' Annual Report and the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Auditor

A resolution to re-appoint Crowe LLP will be confirmed by the Board after the Group's forthcoming annual general meeting.

Approved by the Board of Trustees and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'D Lloyd-Evans', with a small dot at the end.

Delyth Lloyd-Evans

Chair

Dimensions Somerset SEV Limited trading as Discovery

1430 Arlington Business Park

Theale Reading RG7 4SA

28 July 2022

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

Opinion

We have audited the financial statements of Dimensions Somerset SEV Limited for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including 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 2022 and of its income and expenditure, 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.

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 charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information contained within the annual report. 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11, the Trustees (who are also the directors of the charitable company for the purposes 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 Trustees 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 Trustees are responsible for assessing the charitable company'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

Auditor's responsibilities for the audit of the financial statements

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Care Quality standards, General Data Protection Regulation (GDPR), Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Governance, Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing

Crowe LLP
Independent Auditor's Report to the Members of
Dimensions Somerset SEV Limited trading as Discovery

regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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Julia Poulter

Senior Statutory Auditor
for and on behalf of Crowe U.K. LLP

Statutory Auditor

55 Ludgate Hill
London EC4M 7JW

15 September 2022

Dimensions Somerset SEV Limited trading as Discovery
Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
	<i>Note</i>	£'000	£'000	£'000	£'000
Income					
Incoming resources from charitable activities:					
Provision of person-centred support:					
Fees for support services	2	32,435	-	32,435	33,595
		32,435	-	32,435	33,595
Expenditure:					
Charitable activities:					
Provision of person-centred support	3	31,599	-	31,599	32,855
Total Outgoing Resources		31,599	-	31,599	32,855
Net Income for the year		836	-	836	740
Reconciliation of funds:					
Funds as at 1 April		4,285	-	4,285	3,545
Funds as at 31 March		5,121	-	5,121	4,285

The figures above relate to continuing activities.

The accompanying notes on pages 21 to 32 form part of these financial statements.

Dimensions Somerset SEV Limited trading as Discovery
Balance Sheet as at 31 March 2022

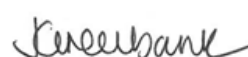
		2022	2021
	<i>Note</i>	£'000	£'000
Fixed assets			
Tangible assets	9	4	67
Current assets			
Debtors	10	2,754	2,773
Cash at bank and in hand		10,812	10,243
		13,566	13,016
Liabilities			
Creditors: amounts falling due within one year	11	(8,420)	(8,744)
Net current assets		5,146	4,272
Total assets less current liabilities		5,150	4,339
Provisions for liabilities	13	(29)	(54)
Total net assets		5,121	4,285
The funds of the charity			
Unrestricted income funds	15	5,121	4,285
Total charity funds		5,121	4,285

The accompanying notes from pages 21 to 32 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on **28 July 2022** and signed on their behalf by:



Delyth Lloyd-Evans
Chair



Jo Greenbank
Company Secretary

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2022

I. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Board, after reviewing the charitable company budget for 2022/23, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Discovery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income recognition

Fees for support services

Fees for support services represent care charges and grants receivable from Primary Care Trusts and local authorities, under grant funding agreements, for services provided in the year by Discovery for care and supported living, including charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met (see note 12).

Donations

Donations are recognised when the Charity receives notification that the donation has been pledged.

Apportionment of direct staff, occupancy, and other costs

Direct colleagues, occupancy and other costs have been apportioned to the relevant section of the Income and Expenditure account on the basis of costs of the staff engaged on operations dealt with in these financial statements.

Fixed assets and depreciation

All assets are stated at cost less depreciation with the exception of donated assets, which are initially included at their fair value as at the date of donation. Assets having a value below £1,000 are not

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2022

capitalised but are expensed through the income and expenditure account. No depreciation is charged on freehold land.

Where an asset comprises two or more major components which have substantially different useful economic lives, each component is depreciated separately over its useful economic life.

Depreciation of tangible fixed assets is charged in annual instalments, on a straight-line basis, commencing from the date of acquisition, at rates estimated to write off their cost less any residual value over the expected useful lives which are as follows:

	Years
Building/Structure	80
Pitched roof coverings	80
Windows and doors	40
Electrical installations	40
Bathrooms	20
Boilers	15
Kitchen and utility rooms	10
Furniture, fittings and office equipment	2-3
Vehicles	2

Any assets that are impaired in value are written down to their recoverable amount.

The Charity has assessed whether there is any indication that any asset may be impaired and has found none.

Expenditure

All expenditure including support costs, other than that which has been capitalised, is charged against income on an accrual's basis. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

- a) costs attributable solely to one activity are allocated to that activity.
- b) costs attributable to more than one activity are apportioned between activities as follows:
 - colleagues and occupancy costs are apportioned on the basis of estimated person hours spent on each different activity;
 - communication, stationery and printing and computer costs are apportioned based on estimated usage for each activity; and
 - depreciation is apportioned based on the estimated usage of the relevant assets.

Governance costs relate to the costs of running the Charity as a statutory body and include audit fees, certain legal and professional fees, and the costs of Trustee and member meetings. No support costs are allocated to governance costs as any allocation would be immaterial.

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2022

Operating leases

Under section 20 of FRS 102, the Charity classifies the lease of properties and vehicles as operating leases; the title to the properties and vehicles remains with the lessor. The property leases are for ten years or less, whilst the economic life of such properties is normally sixty years.

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Management assesses recoverability of trade debts and provisions are applied on debts deemed doubtful of recovery in line with the Group's policy as follows:

Less than 180 days	0%
181 days to 360 days	50%
Above 360 days	100%

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Unrestricted funds

Unrestricted funds represent those assets, which may be used at the Trustees' discretion for any purpose consistent with the aims of the Charity. The designated fund is the portion of the unrestricted funds of the Charity that has been set aside to fund social projects within Somerset by the Trustees. Designated funds are expected to be spent within 12-24 months of being earmarked.

Transfers between funds

Transfers are made between funds as follows: an amount of net income, decided upon each year by the Trustees, is transferred to a designated fund earmarked to fund social projects in Somerset.

Pension costs

The Charity operates defined contribution pension schemes. The costs under these schemes are charged to the income and expenditure account as incurred.

Statement of cash flows

Discovery has taken advantage of the disclosure exemption granted to qualifying entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions UK, and further details on how to view these accounts can be found in note 20 of these accounts.

2. Provision of Person-Centred Support Analysis of Income

	2022	2021
	£'000	£'000
<i>Fees for support services</i>		
Income from support services	32,435	33,595
	32,435	33,595

3. Provision of Person-Centred Support

	2022	2021
	£'000	£'000
Support costs (note 4)	20,410	21,859
Occupancy costs	3,114	3,435
Other costs	7,894	7,271
Depreciation	8	31
Governance costs (note 5)	173	259
	31,599	32,855

4. Provision of Person-Centred Support – analysis of support costs

	2022	2021
	£'000	£'000
Wages and salaries	17,777	18,749
Colleague training	331	482
Social security costs	1,328	1,417
Employer's pension contributions	974	1,211
	20,410	21,859

Included in payroll costs for the year is redundancy payment of £48k.

5. Governance Costs

	2022	2021
	£'000	£'000
Meetings	22	1
Legal and professional fees	136	243
Audit of financial statements	15	15
	173	259

None of the Trustees (or any persons connected with them) received any remuneration during the year for their Trustee roles. Trustees were reimbursed £nil for travel expenses (2021: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2021: £nil).

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements for the year ended 31 March 2022

6. Net expenditure for the year

	2022	2021
	£'000	£'000
This is stated after charging:		
Depreciation	8	31
Audit of these financial statements	15	15
Operating leases – land and buildings	570	617
Operating leases - vehicles	241	247
Operating leases - photocopiers	10	10

7. Colleagues

	2022	2021	2022	2021
	Number	Number	Number	Number
	Headcount	Headcount	*FTE	*FTE
Average Number of Colleagues				
Colleagues directly providing person-centred support	847	930	567	704
Administrative colleagues	100	79	87	71
	947	1,009	654	775

*FTE: Full Time Equivalent.

Remuneration of colleagues (including taxable benefit in kind, excluding employer's pension contribution) exceeding £60,000 in the year is in the following bands:

	2022	2021
	Number	Number
£80,000 to £89,999	-	2
£70,000 to £79,999	2	2
£60,000 to £69,999	2	1

8. Taxation

Discovery is a registered charity and as such is not subject to Corporation Tax on its charitable income and gains.

9. Tangible fixed assets

	Fixtures, fittings, and office equipment
	£'000
Cost or Valuation	
At 1 April 2021	170
Additions	-
Disposals	(142)
At 31 March 2022	28
Depreciation	
At 1 April 2021	103
Charge for the year	8
Disposals	(86)
At 31 March 2022	25
Net book value	
At 31 March 2022	4
At 31 March 2021	67

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements for the year ended 31 March 2022

10. Debtors

	2022	2021
	£'000	£'000
Trade debtors	2,497	2,604
Other debtors	-	8
Prepayments and accrued income	257	161
	2,754	2,773

11. Creditors: amounts falling due within one year

	2022	2021
	£'000	£'000
Trade creditors	182	323
Other creditors	48	52
Accruals	2,686	1,957
Deferred income (note 12)	4,586	5,469
Taxation and social security	388	513
Amounts owed to group and associated undertakings	530	430
	8,420	8,744

12. Deferred income

Deferred income comprises advance billing for services which ended after the reporting date. The portion of the invoice relating to the next reporting period has been deferred and released in the period in which the service has been delivered.

	£'000
Balance as at 1 April 2021	5,469
Amount released to income earned from charitable activities	(5,469)
Amount deferred in year	4,586
Balance as at 31 March 2022	4,586

13. Provisions for liabilities

	£'000
Dilapidations	
At 1 April 2021	54
Released (offices)	(25)
At 31 March 2022	29

14. Share capital – non equity

The Company, which is incorporated under the Companies Act 2006, is limited by guarantee and as such has no share capital. The liability of each member is limited to £1, being the amount guaranteed.

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements for the year ended 31 March 2022

15. Movement in Funds

	At 1 April 2021	Incoming resources	Outgoing resources	Transfers	At 31 March 2022
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds:					
General fund	3,127	32,435	(30,763)	(836)	3,963
Designated fund	1,158	-	(836)	836	1,158
Total unrestricted funds	4,285	32,435	(31,599)	-	5,121

The General fund represents the 'free reserves' after allowing for all designated funds.

Discovery is a social enterprise formed from a ground-breaking partnership between Dimensions and Somerset County Council, together with customers, family, carers and staff. As such it has created a designated fund so that 50% of the net income generated by Discovery can be earmarked to fund social projects within Somerset. The total amount raised for this purpose to date currently stands at £3,611K (2021: £2,775K).

16. Unrestricted funds

	£'000
At 1 April 2021	4,285
Surplus for the year	836
At 31 March 2022	5,121

17. Capital Commitments

As at 31 March 2022, the Charity had no capital commitments (2021: £nil).

18. Commitments under operating leases

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods are as follows:

	2022	2022	2021	2021
	Land and buildings	Other	Land and buildings	Other
	£'000	£'000	£'000	£'000
Due:				
Not later than one year	494	146	713	168
Later than one year and not later than five years	1,870	155	2,774	199
Over five years	1	0	794	-
	2,366	301	4,281	367

19. Related Parties

Dimensions UK, the parent of the Charity, has apportioned and charged £1,905k (2021: 1,906k) of central overhead costs to Dimensions Somerset SEV during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. At 31 March 2022 the Charity owed Dimensions (UK) £529k (2021: £430k) for recharged central overhead costs. This intercompany balance is settled a month in arrears.

There are no other related party transactions or outstanding balances during the year (2021: £nil).

20. Controlling Party

Discovery's parent association and controlling party is Dimensions (UK) Limited, a charitable registered society under the Co-operative and Community Benefit Societies Act 2014 registered number 31192R.

The principal purpose and activities of Dimensions (UK) Limited and its subsidiaries is the provision of person-centred support packages, with housing, for people with learning disabilities and autism.

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the Charity's accounts via the website www.dimensions-uk.org or by writing to the registered office address on page 2 of this report.

21. Off-Balance Sheet Arrangements

Dimensions Somerset SEV Limited, along with the other entities in the Dimensions Group, became party to a £10m Revolving Credit Facility with HSBC plc on the 7 April 2017 (ending on 7 Apr 2027), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others. Any amounts drawn down are held in the balance sheet of the parent of the Charity.

Dimensions Somerset SEV Limited also became party to a £3.7m pension bond facility with HSBC plc on 1 April 2017, whereby the liability to HSBC is guaranteed by the company and the parent Dimensions (UK) Limited.

22. Pensions

Discovery contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regard to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.

DIMENSIONS SOMERSET SEV LIMITED

England & Wales - Charity number 1172574

Accounts

Dimensions Somerset SEV Limited
Trading as
Discovery
(A Charitable Company Limited by Guarantee)

Report and Financial Statements

For the year ended

31 March 2021

Dimensions Somerset SEV Limited trading as Discovery Contents

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Dimensions Somerset SEV Limited trading as Discovery
Advisors and Other Information
Year ended 31 March 2021

Trustees	Delyth Lloyd Evans (Chair) Steve McLauchlan Steve Strong Harry Tavare Alastair Haigh Angela McNab (appointed 5th Oct 2020) Jackie Fletcher (appointed 5th Oct 2020) Stella Cheetham (appointed 5th Oct 2020) Neil England (appointed 17th Dec 2020) Christine Carson (appointed 17th Dec 2020)	
Company Secretary	Jo Greenbank	
Executive Directors	Luke Joy-Smith Helen Orford Chris Best Lisa Evans Rebecca Speight Steve Veevers	Managing Director (until 4 th January 2021) Managing Director (from 4 th January 2021) HR Director Finance Director Regional Managing Director (resigned 19 th March 2021) Director of Transformation (resigned 31 st January 2021)
Bankers	National Westminster Bank Plc 13 Market Place Reading Berkshire RG1 2EP	HSBC Apex Plaza Forbury Road Reading RG1 1AX
Solicitors	Anthony Collins Solicitors LLP 134 Edmond Street Birmingham B3 2ES	Trowers & Hamblins 3 Bunhill Row London EC1Y EYZ
Auditor	KPMG LLP 66 Queen Square Bristol, BS1 4BE	
Principal and Registered Office	1430 Arlington Business Park Theale Reading RG7 4SA	

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Statement Year ended 31 March 2021

This year marks the fourth year since the transfer of services for people with learning disabilities and/or autism from Somerset County Council to Discovery.

The impact of Coronavirus (Covid-19) has been felt throughout the year with some inevitable operational disruption but our main priority as an organisation has been to focus and respond to the challenge of the pandemic in a way that has kept both our colleagues and the people we support safe, healthy and supported and to emerge from the crisis as a strong, resilient fit-for-purpose provider.

Robust emergency pandemic plans have been continually reviewed over the year making sure that people received good support. A Dimensions Group Pandemic Emergency Response Team has met regularly to ensure that resources and support has been in place when required, including establishing a secure supply and distribution of Personal Protective Equipment (PPE) to front line colleagues and ensuring that all government guidance has been implemented immediately. As a result of this efficient and careful response to the pandemic we continue to come through the challenging time, although sadly some people have died of the virus. People we support, their families and our colleagues have experienced a very high level of emotional and physical fatigue and we know that adjustment and recovery will take some time.

Whilst Covid-19 has dominated the year, 2020/21 was also the first year of implementation of the Dimensions Group Strategy – Better Lives for More People. The strategy, focused upon applying Dimensions' strength to the greatest opportunity to create value, is ambitious: it recognises that the biggest challenge in our sector is to find, recruit and retain great people who can deliver great support within significant financial constraints and seeks, in response, to hone our status as a great organisation to work for. The strategy sets out clear aims, aligned to 5 Pillars (Quality, Reputation, Scale, Capacity and Sustainability).

Given the wide operation and demand disruption that Covid-19 has created, through which so many working practices have changed across industries, it is important to be clear that, in the Board's assessment, Better Lives for More People continues to be the right strategy for Discovery.

At every stage throughout the pandemic our dedicated colleagues have demonstrated great spirit and commitment to the people we support. Covid19 has challenged us to explore new and innovative ways of working to keep people safe and to enable people to stay connected with their friends, families and communities. The people we support have led on a project, "staying in touch", and have led and hosted online activities which were developed in response to the Covid19 lockdown.

We have held three online listening events attended by people we support, families, and colleagues so the voice of our stakeholders can help shape our future plans and priorities as we emerge from the pandemic to help us ensure that the work we do will meet the needs of all the people we support and enable them to have a better life.

The focused attention of one of our regulators, the CQC (Care Quality Commission) has raised matters of quality and adequacy of leadership, most particularly in two of our Domiciliary Care Agencies. As a result of this, we have made some structural changes to increase capacity within our frontline operational management and increased the level of management oversight to provide greater assurance and to mitigate risk.

Working in partnership with the NDTi (National Development Team for Inclusion), we are on course to transform our day service provision and have embarked on a plan for change with a group of people we support identified as 'pioneers', with members of our employment support team allocated to support their steps to greater independence. In conjunction with this exciting new community outreach programme, we have also appraised the investment requirements of our five traditional day service buildings and as a result have a plan to divest, re-provide or invest to ensure the buildings in which we continue to operate are fit for the future.

Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Statement Year ended 31 March 2021

Within our leadership programme managers have had access to a new management development programme tailored to their needs and the needs of Discovery which included a comprehensive package of learning and development for managers, to support their applications to become CQC Registered Managers. The move of Registration requirement from Operations Director to Locality Manager is to ensure that the responsibility for decision making in respect of regulated activities sits closer to the people we support.

Although we have placed a necessary emphasis upon risk through the pandemic, we have also continued to focus on continuous improvement in compliance and quality, with the aim of improving all service ratings with CQC whilst establishing a workforce culture which is better aligned to our organisations values and promoting greater ambition and partnership working for the people we support and their families.

As a registered charity and social enterprise, we continue to manage financial challenges like many other reliable and established charities across the country. Clearly there is no return of profit or share with any investors or Directors, instead 50% of our surplus is allocated for social value return through our community fund. The Discovery Community Fund supports improvements to the health and independence of people with learning disabilities and/or autism across Somerset, awarding grants of between £500 to £50,000. During the pandemic the fund has supported, Somerset Archaeological and Natural History Society (SANHS), Adventure Therapy, Somerset Wildlife Trust and the Albemarle Centre.

The Community Fund also provides 'Small Sparks' grants of up to £500 to people with a learning disability who wish to set up community projects. All funding decisions are made by people we support and eight grants were awarded over the year.

We recognise those who stand to benefit from the Discovery Fund are among those disproportionately affected by coronavirus and we recognise that we need to fully understand how this money can be used over the coming years as society recovers. To help us do this a consultation is being carried out in a way that is accessible and adapted to the needs of adults with learning disabilities and/or autism as well as their families, friends and carers across Somerset.

The aim is to engage these groups in a way that allows them to get their voices heard and then draw together these voices to help us understand:

- how people feel about their lives today.
- what is working well;
- what changes are needed;
- why they are needed; and
- what might be the unintended consequences of making a change.

This in turn should help us shape the Discovery Community Fund for the future

Financially, this has been a challenging year responding to the environment in which we operate. We have worked in partnership with our commissioners to ensure the delivery of the contract has kept people safe and performance for the year was consistent with our expectations. From the surplus realised £740,000 has been designated to fund social projects in Somerset.

It has been a privilege working with our colleagues at all levels and we have never been as proud of everyone at Discovery. Our colleagues are central to everything we have been able to achieve and we are enormously grateful to them for their commitment and dedication to the people we support in keeping them safe and well during the pandemic. Our thanks go to every single colleague and everyone who has worked with us over the past twelve months. We look forward with confidence to the opportunities we will continue to build on in the year to come.



Delyth Lloyd-Evans
Chair



Helen Orford
Managing Director

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report Year ended 31 March 2021

The trustees (who are also directors of the charitable company) present their report and the audited financial statements for the year ended 31 March 2021. This includes the directors' report required under company law.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, Governance and Management

Dimensions Somerset SEV ('the Charity'), which trades as 'Discovery', is a charitable company limited by guarantee. It was incorporated on 29 June 2016, and registered as a charity on 12 April 2017. Discovery is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The objects of the Charity are to fulfil the needs of people with learning disabilities or autism, and those with challenging behaviours and complex needs. The Charity provides and manages housing, including social housing, and providing assistance to help house people and support their needs.

The Charity was established as a Social Enterprise and has achieved the Social Enterprise Mark for the fourth year running. Of our net surplus, 50% is invested in projects within Somerset that have a social purpose, improving the health and independence of people with learning disabilities and/or autism across Somerset.

Discovery maintains a strong relationship with Social Enterprise Mark CIC and remains structured and managed to comply with the three key areas of the Social Mark's requirements:

- Robust Governance
- Ethical & Good Business Practice
- Social Impact & Financial Transparency

Modern Slavery and Human Trafficking Statement

Discovery is committed to preventing modern slavery in its corporate activities and supply chains. The Charity's full statement can be found on the Discovery website at www.discovery-uk.org.

The Board and its Role

The governing body of Discovery is the Board of Trustees. Board members are directors of the Charity under the Companies Act, as well as being charity trustees. The Board has overall responsibility for the strategy, administration and control of the activities of the Charity. The Board members who served during the year are listed on page two.

The full Board met six times during the year (and had two short meetings to consider specific items) and followed an agreed agenda with various standing matters, including full reporting of management accounts, review of the risk register, and annual review of the register of interests. The Board has been building links with the Discovery Council over the last two years.

The Board has access, at the expense of the Charity, to any professional services it may reasonably require to fulfil its statutory duties.

Training for Board members

Board members are able to attend appropriate training at the expense of the Charity to help them fulfil their Board role most effectively.

Recruitment of New Board Members

New Board members are recruited when a need for new board members is identified following the annual skills audit or when an individual leaves in line with a Group Non-Executive Recruitment & Succession Policy. An agency is used to source suitable candidates, and the process includes the provision of supporting statements, and confirmation of their eligibility to act as Charity Trustee.

The recruitment process includes informal meetings with members of the Discovery Executive Team, visits to services, which this year have been virtual, and panel interviews, including with Experts by Experience. The Board seeks to attract a diverse range of membership in terms of interest, culture and background, most appropriately reflecting the richness and diversity of the communities served by the Charity.

The Strategic Partnership Board (SPB)

During 20/21, the SPB awarded five grants from the Discovery Community Fund to projects across Somerset helping people with learning disabilities and autism to live fulfilling lives in their own communities. The Community Fund also provided eight 'Small Sparks' grants of up to £500 to people with a learning disability who wished to set up community projects.

Risk Management

The Board discusses and assesses the risk to which the Charity is exposed. This risk management process is ongoing and members of the Executive Team, as appropriate, provide regular updates to the Board.

Colleague Involvement

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, area management meetings and senior team meetings.

Colleagues' views are gathered and collated through these various media, and contribute to service improvement plans to ensure that the teams are constantly moving forward. These plans, in turn, contribute to the Charity's business plan.

Executive Pay and remuneration

Executive pay levels are established in line with the Group Remuneration Strategy, which provides for pay to be set in the context of the relevant external market, informed by benchmarking. The Managing Director's pay is determined by Group Remuneration Committee. Salary multiples between pay at the top and bottom of the Charity are regularly monitored and are taken into consideration when setting pay.

Dimensions Somerset SEV Limited trading as Discovery

Trustees' Report

Year ended 31 March 2021

Relationships with Other Organisations

Discovery seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided. In partnership, Discovery and Somerset Community Foundation have continued to promote the work of Discovery as a Social Enterprise and Charity and the unique potential it has in investing half of its surplus in new initiatives to improve the lives of people with learning disabilities and/or autism in Somerset, and/or support the families of people with a learning disability.

To support the Charity to deliver its ambitions, Discovery will continue to engage with the National Development Team for Inclusion (NDTi); a nationally recognised organisation that works to enable people to live the life they choose.

Objectives and Activities

Discovery supports people with learning disabilities, autism, challenging behaviour and complex needs. People with learning disabilities and their families are at the heart of everything we do and we wish every person supported to have a great life, with excellent outcomes.

Our values which drive all we do are:

Ambition	helping people be the best they can be
Courage	being brave enough to make a difference
Integrity	being honest and fair in all the things we do
Partnership	working with other people to make a bigger difference
Respect	treating everyone fairly and knowing that everyone's voice is important

We continue to develop our capacity and expertise to provide a range of services for people with particular needs such as autism, complex and challenging behaviour, young people in transition and people who wish to live independently.

Strategic Report

Achievements and Performance

Delivery of Public Benefit

In accordance with our objectives, Discovery benefits people with learning difficulties and/or autism in the Somerset area. Our main funding comes from the local authority, Somerset County Council (SCC), and therefore the majority of beneficiaries are referred via the local authority. We offer places in our day centres, the services of the supported employment team, residential properties and supported living schemes to individuals not funded by the local authority, however a cost is still attached to those placements. Discovery aims to keep placement fees to the minimum required to cover the Charity's costs.

Discovery works in a way that is personalised, delivering support to people based on their individual needs and wishes, offering choice and control in all aspects of service delivery.

The trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements

Discovery has sought to maintain performance across a year which has been extremely challenging in light of the pandemic along with key changes in personnel. Our new Managing Director has continued to foster strong working relationships with our Somerset County Council colleagues.

The turnover of colleagues continues to be a challenge for Discovery and the sector itself. We continue to look at ways to attract and retain colleagues.

This year has seen the development and implementation of our management development programme for all of our locality managers. This has been warmly received and provides a great opportunity to upskill our managers and illustrate our commitment to the development of our colleagues. We developed a comprehensive package of learning and development support for managers going through CQC registration, which will also be reviewed and potentially expanded upon in 2021/22.

We continue to make good use of the Group's award winning Aspire programme and this year has seen some reengineering to assist with growing internal front-line leader capacity. As a result, we have made four Locality Manager appointments as a direct result of the interventions provided by our career coaches.

2020/21 first year of implementation for the Dimensions Group Strategy – Better Lives for More People.

The strategy sets out clear aims, aligned to the following Pillars:

Quality - better lives; impact for our sector

Reputation - valued by stakeholders; a Group people want to work for and with

Scale – supporting more people; ability to invest and deliver economies

Capacity - capacity and capability to deliver where and when it matters

Sustainability - sustainable for stakeholders; resilient in our environment

Despite the extraordinary circumstances of the year, Discovery has continued to build relationships with organisations county-wide.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report Year ended 31 March 2021

We have:

- Funded individuals through the Discovery Community Fund to improve community accessibility
- Introduced 'Staying in Touch' clubs and provided large amounts of free hardware to the people we support to help people build and maintain relationships through lockdown
- Embedded the Discovery Council, a representative body of people we support, supporting them to raise their voices on issues including voting and policing
- Continued to work with multiple employers across the county, supporting people to gain, and sustain, paid employment
- Developed new partnerships with community venues, for example the YMCA, to support the transformation of day services

Plans for Future Periods

Discovery will continue to work on transformation and quality improvement activities, deliver our social objectives and remain financially viable and efficient.

We will ensure continuous improvement in compliance and quality, aiming to improve Care Quality Commission service ratings and embed a culture of greater ambition with colleagues for the people we Support.

We will continue to work in partnership with Somerset County Council on the day centre transformation journey. Part of this journey will be our work with NDTi (National Development Team for Inclusion) "making change happen" to support our vision for people with learning disabilities and their families to have more control over their support to have more day to day options and have the same life chances and opportunities as everybody else.

Following the launch of several campaigns, it is our intention to continue a strong focus on these important and valuable areas of our work:

- #MyGPandMe – a campaign to help make doctors surgeries more accessible for people with learning disabilities. We will provide training to GP surgery staff, sharing information and resources with patients and support teams and calling on policy makers to reduce health inequality.
- Hate Crime – Discovery Council will share their concerns on hate crimes that people with learning disabilities have experienced and outline the top things they would like to see the police in Somerset help with.

Financial Review

The net movement in funds for the year ended 31 March 2021 was a surplus of £740,000 (2020: £633,000) after £740,000 (2020: £633,000) was designated to fund social projects in Somerset. £740,000 (2020: £600,000) was spent during the year leaving a designated balance of £1,158,000.

Principal Risks

Reduced public spending – this has created the need to change to ensure Discovery and the services it delivers remains financially sustainable for the future. It is unclear how Brexit will affect the ability to recruit in Somerset in the coming years and how this will impact on the growth prospects of the Charity.

Workforce engagement – Discovery invests in the training, development and well-being of colleagues to ensure that the right resources are available to support the services. Careful management is required to achieve a structure that can best deliver the high quality services that every customer needs.

Regulation - the expectations of Discovery's customers for service quality are increasing and regulatory frameworks continue to evolve. In particular, the Charity's main operations regulators, the Care Quality Commission (CQC), and the Charities Commission has high expectations of leadership and governance. Some quality issues identified within services require change to ensure better outcomes and regulatory compliance.

The Charity has developed plans to mitigate these risks.

Reserves policy

Trustees are aware the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. The target is to retain reserves equivalent to three months' expenditure, which equates to around £9,000,000, which the trustees believe allows for any unexpected interruptions to regular funding as well as to fund the transformation expenditure.

At 31 March 2021, Discovery continued to build up these reserves with unrestricted general income funds of £3,127,000 (2020: £2,387,000) and designated funds of £1,158,000 (2020: £1,158,000). Designated funds have been earmarked to fund social projects in Somerset. The Charity's cash balance at 31 March 2021 was £10,243,000 (2020: £8,124,000).

The trustees believe that after four years of trading, this puts Discovery in a good position for future sustainability and that future incoming resources will be sufficient to meet the needs of the Charity in delivering its charitable objects.

Going Concern

Discovery is forecasting a surplus for next year from its main operational activities and has sufficient cash in the bank to provide adequate resources for the group's day-to-day operations.

The Board, after reviewing the charitable company budget for 2021/22, which is incorporated into the Group's budget and cashflows, and the group's medium term financial position as detailed in the 2025 strategy, including changes arising from the Covid-19 pandemic, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

**Dimensions Somerset SEV Limited trading as Discovery
Trustees' Report
Year ended 31 March 2021**

Statement of Trustees' Responsibilities in Respect of the Trustees' Annual Report and the Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

A resolution for the re-appointment of KPMG LLP was approved at the Board meeting on the 29 July 2021

Approved by the Board of Trustees and signed on its behalf by:



**Delyth Lloyd-Evans
Chair**

Dimensions Somerset SEV Limited trading as Discovery
1430 Arlington Business Park
Theale
Reading RG7 4SA

Independent Auditor's Report to the Members of Dimensions Somerset SEV Limited trading as Discovery

Opinion

We have audited the financial statements of Dimensions Somerset SEV Limited ("the charitable company") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, and related notes, including the accounting policies in note 1.

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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charitable company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charitable company or to cease its operations, and as they have concluded that the charitable company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the charitable company's business model and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustees' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charitable company will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of the Board, the audit committee, internal audit and inspection of policy documentation as to the Charitable company's high-level policies and procedures to prevent and detect fraud, including the internal audit function, and the Charitable company's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board, audit committee, financial and resources committee minutes.

Independent Auditor's Report to the Members of Dimensions Somerset SEV Limited trading as Discovery (continued)

- Using analytical procedures to identify any unusual or unexpected relationships.
- Obtaining a copy of the Charitable company's fraud register.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account possible pressures to meet loan covenants and regulatory performance targets, we perform procedures to address the risk of management override of controls and the risk of fraudulent revenue recognition, in particular the risk that income is recorded in the wrong period and the risk that Charitable company's management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of the Charitable company-wide fraud risk management controls

We also performed procedures including:

- Identifying journal entries and other adjustments to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included journals with unusual posting to revenue, journals with unusual posting to cash, and unbalanced journal entries.

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and from inspection of the Charitable company's regulatory and legal correspondence and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

As the Charitable Company is regulated, our assessment of risks involved gaining an understanding of the control environment including the entity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, taxation legislation, pensions legislation and specific disclosures required by Charitable companies legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or the need to include significant provisions. We identified the following areas as those most likely to have such an effect: anti-bribery, health and safety and employment law recognising the regulated nature of the Charitable company's activities. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Independent Auditor's Report to the Members of Dimensions Somerset SEV Limited (continued)

Other information

The trustees are responsible for the other information, which comprises the Trustees' Annual Report, and Chair's and Managing Director's statement. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information;
- in our opinion the information given in the Trustees' Annual Report, which constitutes the directors' report for the financial year, is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

Trustees' responsibilities

As explained more fully in their statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charitable company'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 they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

**Independent Auditor's Report to the Members of Dimensions Somerset SEV
Limited trading as Discovery (continued)**

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Jonathan Brown
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants

66 Queen Square
Bristol BS1 4BE

Date: 2 September 2021

Dimensions Somerset SEV Limited trading as Discovery
Statement of Financial Activities
(including Income and Expenditure Account and
Statement of Total Recognised Gains and Losses)
For the year ended 31 March 2021

	Total funds for the year ended 31 March 2021 £'000	Total funds for the year ended 31 March 2020 £'000
<i>Note</i>		
Incoming resources		
Incoming resources from charitable activities:		
Provision of person centred support:		
Fees for support services	2 33,595	36,442
Total incoming resources	33,595	36,442
Resources expended		
Charitable activities:		
Provision of person centred support	3 32,855	35,809
Total resources expended	32,855	35,809
Net income/ (loss) for the year	740	633
Reconciliation of funds		
Unrestricted funds balance at 1 April	3,545	2,912
Unrestricted funds balance at 31 March	4,285	3,545

The figures above relate to continuing activities.

The accompanying notes form part of these financial statements.

Dimensions Somerset SEV Limited trading as Discovery
Balance Sheet
As at 31 March 2021
Company Number: 10257343

	<i>Note</i>	2021 £'000	2020 £'000
Fixed assets			
Tangible assets	9	67	98
Current assets			
Debtors	10	2,773	3,177
Cash at bank and in hand		10,243	8,124
		13,016	11,301
Liabilities			
Creditors: amounts falling due within one year	11	(8,744)	(7,800)
Net current assets		4,272	3,501
Total assets less current liabilities		4,339	3,599
Provisions for liabilities	13	(54)	(54)
Total net assets		4,285	3,545
The funds of the charity			
Unrestricted income funds	15	4,285	3,545
Total charity funds	15	4,285	3,545

The accompanying notes form part of these financial statements.

The financial statements were approved by the trustees and authorised for issue on 29 July 2021 and signed on their behalf by:



.....
Delyth Lloyd-Evans
Chair



.....
Jo Greenbank
Company Secretary

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements

As at 31 March 2021

1 Accounting policies

Basis of Preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Board, after reviewing the charitable company budget for 2021/22, which is incorporated into the Group's budget and cashflows, and the group's medium term financial position as detailed in the 2025 strategy, including changes arising from the Covid-19 pandemic, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Discovery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income recognition

Fees for support services

Fees for support services represent care charges and grants receivable from Primary Care Trusts and local authorities, under grant funding agreements, for services provided in the year by Discovery for care and supported living, including charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met (see note 12).

Income from rents and service charges

Rent receivable under a tenancy agreement is recognised on an accruals basis.

Donations

Donations are recognised when the Charity receives notification that the donation has been pledged.

Trading income

Trading receipts are recognised when the receipts have been received.

Apportionment of direct colleagues, occupancy and other costs

Direct colleagues, occupancy and other costs have been apportioned to the relevant section of the Income and Expenditure account on the basis of costs of the colleagues engaged on operations dealt with in these financial statements.

1 Accounting policies (continued)

Fixed assets and depreciation

All assets are stated at cost less depreciation with the exception of donated assets, which are initially included at their fair value as at the date of donation. Assets having a value below £1,000 are not capitalised, but are expensed through the income and expenditure account. No depreciation is charged on freehold land.

Where an asset comprises two or more major components which have substantially different useful economic lives, each component is depreciated separately over its useful economic life.

Depreciation of tangible fixed assets is charged in annual instalments, on a straight-line basis, commencing from the date of acquisition, at rates estimated to write off their cost less any residual value over the expected useful lives which are as follows:

	Years
Building/Structure	80
Pitched roof coverings	80
Windows and doors	40
Electrical installations	40
Bathrooms	20
Boilers	15
Kitchen and utility rooms	10
Furniture, fittings and office equipment	2-3
Vehicles	2

Any assets that are impaired in value are written down to their recoverable amount.

The Charity has assessed whether there is any indication that any asset may be impaired and has found none.

Expenditure

All expenditure including support costs, other than that which has been capitalised, is charged against income on an accruals basis. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

- (a) costs attributable solely to one activity are allocated to that activity.
- (b) costs attributable to more than one activity are apportioned between activities as follows:
 - colleagues and occupancy costs are apportioned on the basis of estimated person hours spent on each different activity;
 - communication, stationery and printing and computer costs are apportioned based on estimated usage for each activity; and
 - depreciation is apportioned based on the estimated usage of the relevant assets.

Governance costs relate to the costs of running the Charity as a statutory body and include audit fees, certain legal and professional fees, and the costs of trustee and member meetings. No support costs are allocated to governance costs as any allocation would be immaterial.

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements

31 March 2021

1 Accounting policies (continued)

Operating leases

Under section 20 of FRS 102, the Charity classifies the lease of properties and vehicles as operating leases; the title to the properties and vehicles remains with the lessor. The property leases are for ten years or less, whilst the economic life of such properties is normally sixty years.

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Unrestricted funds

Unrestricted general funds represent those assets, which may be used at the trustees' discretion for any purpose consistent with the aims of the Charity.

The designated fund is the portion of the unrestricted funds of the Charity that has been set aside to fund social projects within Somerset by the trustees. Designated funds are expected to be spent within 12-24 months of being earmarked.

Transfers between funds

Transfers are made between funds as follows:

- an amount of net income, decided upon each year by the trustees, is transferred to a designated fund earmarked to fund social projects in Somerset.

Pension costs

The Charity operates defined contribution pension schemes. The costs under these schemes are charged to the income and expenditure account as incurred.

1 Accounting policies (continued)

Statement of cash flows

Discovery has taken advantage of the disclosure exemption granted to qualifying entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions UK, and further details on how to view these accounts can be found in note 20 of these accounts.

2 Provision of Person Centred Support Analysis of Income

	For the year ended 31 March 2021 £'000	For the year ended 31 March 2020 £'000
<i>Fees for support services</i>		
Income from support services	33,595	36,442
	<u>33,595</u>	<u>36,442</u>

3 Provision of Person Centred Support

	For the year ended 31 March 2021 £'000	For the year ended 31 March 2020 £'000
<i>Analysis of Expenditure</i>		
<i>Direct costs</i>		
Support costs (note 4)	21,859	20,977
Occupancy costs	3,435	3,261
Other costs	7,271	10,695
Depreciation	31	30
Governance costs (note 5)	259	846
	<u>32,855</u>	<u>35,809</u>

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements
31 March 2021

4 Provision of person centred support – analysis of support costs

	For the year ended 31 March 2021 £'000	For the year ended 31 March 2020 £'000
Wages and salaries	18,749	17,257
Colleague training	482	496
Social security costs	1,417	1,257
Employer's pension contributions	1,211	1,967
	<u>21,859</u>	<u>20,977</u>

Included in wages and salaries costs are redundancy payments totalling £103k (2020: £174k).

5 Governance Costs

	For the year ended 31 March 2021 £'000	For the year ended 31 March 2020 £'000
Meetings	1	51
Legal and professional fees	243	780
Audit of financial statements	15	15
	<u>259</u>	<u>846</u>

None of the trustees (or any persons connected with them) received any remuneration during the year. Trustees were reimbursed £nil for travel expenses (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The Managing Director is the highest paid employee as at 31 March 2021. The emoluments paid or payable to the Managing Director (excluding pension contributions but including benefits in kind) were:

	For the year ended 31 March 2021 £'000	For the year ended 31 March 2020 £'000
Emoluments	<u>87</u>	<u>102</u>

The pension contributions paid by the Charity for the Managing Director were £7k (2020: £7k).

6 Net expenditure for the year

	For the year ended 31 March 2021 £'000	For the year ended 31 March 2020 £'000
This is stated after charging:		
Depreciation	31	30
Auditor's remuneration:-		
Audit of these financial statements	15	15
Operating leases – land and buildings	617	709
Operating leases - vehicles	247	274
Operating leases - photocopiers	10	10
	<u> </u>	<u> </u>

7 Colleagues

	For the year ended 31 March 2021 Number Headcount	For the year ended 31 March 2020 Number Headcount	For the year ended 31 March 2021 Number *FTE	For the year ended 31 March 2020 Number *FTE
<u>Average Number of Colleagues</u>				
Colleagues directly providing person-centred support	930	888	704	652
Administrative colleagues	79	78	71	71
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	1,009	966	775	723
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

*FTE: Full Time Equivalent.

Remuneration of colleagues (including taxable benefit in kind, excluding employer's pension contribution) exceeding £50,000 in the year is in the following bands:

	For the year ended 31 March 2021 Number	For the year ended 31 March 2020 Number
£100,000 to £109,999	-	1
£80,000 to £89,999	2	-
£70,000 to £79,999	2	2
£60,000 to £69,999	1	2
£50,000 to £59,999	2	2

8 Taxation Status

Discovery is a registered charity and as such is not subject to Corporation Tax on its charitable income and gains.

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements
31 March 2021

9 Tangible fixed assets

	Fixtures, fittings and office equipment £'000	Motor vehicles £'000	Total £'000
Cost or Valuation			
At 1 April 2020	170	-	170
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	170	-	170
Depreciation			
At 1 April 2020	71	-	71
Charge for the year	32	-	32
Disposals	-	-	-
At 31 March 2021	103	-	103
Net book value			
At 31 March 2021	67	-	67
At 31 March 2020	99	-	99

10 Debtors

	2021 £'000	2020 £'000
Trade debtors	2,604	2,856
Other debtors	8	3
Prepayments and accrued income	161	318
	2,773	3,177

11 Creditors: amounts falling due within one year

	2021 £'000	2020 £'000
Trade creditors	323	559
Other creditors	52	37
Accruals	1,957	1,288
Deferred income (note 12)	5,469	4,859
Taxation and social security	513	479
Amounts owed to group and associated undertakings	430	577
	8,744	7,799

12 Deferred income

Deferred income comprises advance billing for services which ended after the reporting date. The portion of the invoice relating to the next reporting period has been deferred and released in the period in which the service has been delivered.

	£'000
Balance as at 1 April 2020	4,859
Amount released to income earned from charitable activities	(4,859)
Amount deferred in year	<u>5,469</u>
Balance as at 31 March 2021	<u><u>5,469</u></u>

13 Provisions for liabilities

	£'000
At 1 April 2020	54
Released	-
At 31 March 2021	<u><u>54</u></u>

14 Share capital – non equity

The Company, which is incorporated under the Companies Act 2006, is limited by guarantee and as such has no share capital. The liability of each member is limited to £1, being the amount guaranteed.

15 Movement in Funds

	At 1 April 2020 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At 31 March 2021 £'000
Unrestricted funds:					
General fund	2,387	33,595	(32,115)	(740)	3,127
Designated fund	1,158	-	(740)	740	1,158
Total unrestricted funds	<u>3,545</u>	<u>33,595</u>	<u>(32,855)</u>	<u>-</u>	<u>4,285</u>

The General fund represents the 'free reserves' after allowing for all designated funds.

Discovery is a social enterprise formed from a ground breaking partnership between Dimensions and Somerset County Council, together with customers, family, carers and staff. As such it has created a designated fund so that some of the net income generated by Discovery can be earmarked to fund social projects within Somerset. The total amount raised for this purpose to date currently stands at £3,127K (2020: £2,387K).

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements
31 March 2021

16 Unrestricted Funds

	£'000	
At 1 April 2020	3,545	
Surplus for the year	740	
At 31 March 2021	4,285	

17 Capital Commitments

As at 31 March 2021, the Charity had no capital commitments (2020: £nil).

18 Commitments under operating leases

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods are as follows:

	2021		2020	
	Land and buildings £'000	Other £'000	Land and buildings £'000	Other £'000
Due:				
Not later than one year	713	168	713	138
Later than one year and not later than five years	2,774	199	2,800	154
Over five years	794	-	1,366	-
	4,281	367	4,879	292

19 Related Parties

Dimensions UK, the parent of the Charity, has apportioned and charged £1,906k (2020: £2,148k) of central overhead costs to Dimensions Somerset SEV during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. At 31 March 2021 the Charity owed Dimensions UK £430k (2020: £577k) for recharged central overhead costs. This intercompany balance is settled a month in arrears.

Discovery has delivered some support at its day centres on behalf of Dimensions UK, who are contracted by Tower Hamlets. Dimensions UK paid Discovery £23k (2020: £25k) for this service during the year. There was no balance owed at year end.

There are no other related party transactions or outstanding balances during the year (2020: £nil).

20 Controlling Party

Discovery's parent association and controlling party is Dimensions (UK) Limited, a charitable registered society under the Co-operative and Community Benefit Societies Act 2014 registered number 31192R.

The principal purpose and activities of Dimensions (UK) Limited and its subsidiaries is the provision of person-centred support packages, with housing, for people with learning disabilities and autism.

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the Charity's accounts via the website www.dimensions-uk.org or by writing to the registered office address on page 2 of this report.

21 Off-balance sheet arrangements

Dimensions Somerset SEV Limited, along with the other entities in the Dimensions Group, became party to a £10m Revolving Credit Facility with HSBC plc on the 7 April 2017 (ending on 7 Apr 2024), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others. Any amounts drawn down are held in the balance sheet of the parent of the Charity.

Dimensions Somerset SEV Limited also became party to a £6.5m pension bond facility with HSBC plc on 1 April 2017, whereby the liability to HSBC is guaranteed by the company and the parent Dimensions (UK) Limited.

22 Pensions

Discovery contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regards to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.