



**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

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

## Dimensions Somerset SEV Limited trading as Discovery Advisors and Other Information

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

## **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**

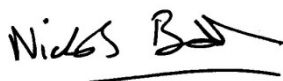
Our sincere thanks to all of our colleagues who continue on our journey of transformation and change, A particular note of gratitude to those colleagues who transferred from Somerset Councils in house provision back in 2017, please never doubt that we admire your resilience, commitment to the people 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**

**14<sup>th</sup> August 2025**



.....

**Helen Orford**  
**Managing Director**

**14<sup>th</sup> 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](http://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.

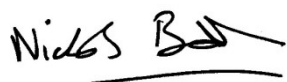
### Provision of Information to Auditor

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

**14<sup>th</sup> 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](http://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**

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

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

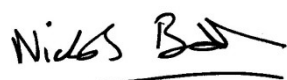
Charity Registration Number: 1172574

**Balance Sheet as at 31 March 2025**

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

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 **14<sup>th</sup> August 2025** and signed on their behalf by:



.....  
**Nick Baldwin**  
**Chair**



.....  
**Joanne Greenbank**  
**Company Secretary**



# Dimensions Somerset SEV Limited trading as Discovery

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

### 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
	<hr/>	<hr/>
	<b>39,707</b>	<b>35,815</b>
	<hr/>	<hr/>

### **3. Provision of Person-Centred Support**

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
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
	<b>37,704</b>	<b>34,149</b>

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

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

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**

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
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
	<hr/>	<hr/>

## **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**

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



**10. Debtors**

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

**11. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
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
	<hr/>	<hr/>
	<b>7,566</b>	<b>6,988</b>
	<hr/>	<hr/>

## **12. Deferred income**

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

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**

	<b>£'000</b>
<b>Dilapidations</b>	
At 1 April 2024	4
Released	-
	<hr/>
At 31 March 2025	4
	<hr/> <hr/>

## **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
<b>Unrestricted funds:</b>					
General fund	6,593	39,707	(36,466)	-	9,834
Designated fund	1,238	-	(1,238)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total unrestricted funds</b>	<b>7,831</b>	<b>39,707</b>	<b>(37,704)</b>	<b>-</b>	<b>9,834</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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:

	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>
	<b>Land and buildings</b>	<b>Other</b>	<b>Land and buildings</b>	<b>Other</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
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	-	-	-	-
	<b>726</b>	<b>149</b>	<b>1,116</b>	<b>244</b>

## **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](http://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.