

DIMENSIONS CYMRU LIMITED

England & Wales · Charity number 1191485

Details

Status Registered

Legal form Charitable company

Company number [12531369](#)

Registered 2020-09-28

Register [View on the Charity Commission register](#)

Contact

Address The Beacon Centre
Harrison Drive
St. Mellons
Cardiff
CF3 0PJ

Phone 03003039030

Email info@dimensions-uk.org

Website www.dimensions-uk.org/region/cymru-wales/

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: Dimensions Cymru provides innovative, research-based support services. We work in partnership with families and others to enable the people we support to transition into or maintain supported living and enjoy greater independence.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities, Other Defined Groups

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£13,507,000	£13,606,000	£1,755,000	0
2024-03-31	£12,287,000	£11,348,000	£1,854,000	385
2023-03-31	£11,154,000	£10,842,000	£915,000	794
2022-03-31	£8,955,000	£8,736,000	£603,000	321
2021-03-31	£9,165,000	£8,778,000	£384,000	318

Trustees

Name	Role	Appointed
Nicholas Baldwin	Chair	2020-03-25
Angela McNab		2025-11-28
Rhoda Iranloye		2022-03-17
Sinead McHugh-Hicks		2022-03-07
Wayne Russell Kennedy		2020-03-27

DIMENSIONS CYMRU LIMITED

England & Wales - Charity number 1191485

Accounts

Dimensions Cymru Limited
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2025

Better Lives For More People| Bywydau gwell I fwy obobl

Company Registration Number: 12531369

Charity Registration Number: 1191485

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Dimensions Cymru Limited Trustees' Report

Trustees

Nick Baldwin CBE - Chair
Wayne (Russ) Kennedy (Dimensions Cymru Regional Managing Director)
Supriya (Sherry) Malik
Rhoda Iranloye
Sinéad McHugh-Hicks

Group Company Secretary

Joanne Greenbank

Group Executive Directors

Rachael Dodgson	Group Chief Executive Officer
Ian Goodacre	Group Chief Financial Officer (Resigned 2 April 2024)
Clive Bassett	Group Chief Financial Officer (appointed 2 April 2024)
Stella Cheetham	Group Director of People and Organisational Development (retired 9 th May 2025)
Sinéad McHugh-Hicks	Managing Director (Dimensions (UK) Limited)
Rhoda Iranloye	Group Chief Quality, Governance and Lived Experience Officer
Benedict Sutton	Group Chief Digital and Information Officer
Julia Ashley	Group Chief Housing and Communications Officer
Helen Orford	Group Commercial Director
Sam Smith	Group People Officer (appointed 5 th May 2025)

Bankers

National Westminster Bank Plc	HSBC UK Bank Plc
Unit L11 The Oracle Shopping Centre	Level 7, Thames Tower
Reading, RG1 2AG	Station Road
	Reading, RG1 1LX

Solicitors

Trowers & Hamblins	Anthony Collins Solicitors
3 Bunhill Row	134 Edmund Street
London, EC1Y 1YZ	Birmingham, B3 2ES
	DAC Beachcroft
	25 Walbrook
	London, EC4N 8AF

External Auditor

Crowe LLP
2nd Floor, 55 Ludgate Hill
London EC4M 7JW

Principal and Registered Office

The Beacon Centre,
Harrison Drive,
St Mellons,
Cardiff, CF3 0PJ

Dimensions Cymru Limited Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2025.

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.

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice (UK GAAP) including Financial Reporting Standard 102 (FRS 102) and Charities SORP 2019. These financial statements have been prepared on a historical cost basis and are presented in Sterling (£).

Structure, Governance and Management

Dimensions Cymru Limited was established in March 2020 and started trading in April 2020. It is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent. Dimensions Cymru Limited is a Registered Charity.

The principal activity and objective of the Charity is the provision of personalised support with housing.

Dimensions Cymru provides a wide range of services for adults with learning disabilities and autistic people, including those with complex needs or behaviours of distress. The Charity enables people to be part of their community and to make their own choices and decisions about their own lives.

The Board and its Role

The governing body of Dimensions Cymru is the Board of Trustees. Trustees are company directors of the Charity under the Companies Act 2006, as well as being charity Trustees. Trustees are not paid for their role. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity. The Trustees who served during the year are listed on page 3.

The full Board met three times during the year and followed an agreed agenda with various standing matters, including full reporting of management accounts, review of the strategic risk register, and business performance. Attendance at the meetings was as follows:

Dimensions Cymru Board	21-Aug-24	27-Nov-24	25-Mar-25
Nick Baldwin, Chair	Attended	Attended	Attended
Rhoda Iranloye	Attended	Attended	Attended
Russ Kennedy	Attended	Attended	Attended
Sherry Malik	Attended	Attended	Attended
Sinead McHugh-Hicks	Attended	Attended	Attended

The Board does not seek to become involved in operational matters but to set strategic objectives in line with recommendations by the Executive Team. The Trustees have access, at the expense of the Charity, to any professional services they may reasonably require to fulfil their statutory duties.

Dimensions Cymru 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 strategic risk oversight and value for money.

Dimensions Cymru Limited Trustees' Report

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

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

The Board reviews its effectiveness every year and every three years the Group has an external governance review, which is happening during 2025. Any actions arising from the recommendations will be applied throughout the governance arrangements across the Group.

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 includes Safeguarding Adults, GDPR, fraud awareness and Health & Safety. Members Briefings have been arranged on an ad-hoc basis on key topics, most recently this has included cyber security. During the Group external Governance Review, the effectiveness surveys and Non-Executive appraisal there is the opportunity for Trustees to identify any learning and development needs either for individuals or Committees as a collective.

Recruitment of new Trustees happens when a vacancy arises and is carried out in line with the Group's Recruitment & Succession Policy, which takes account of the skills and experience required by the Board.

There have been no new Trustees recruited during 2024/2025.

Employee Involvement

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, colleague forums, an annual listening event, locality management meetings and senior team meetings.

The Charity has a colleague forum and a health and safety forum that include representatives from each locality. 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.

Modern Slavery and Human Trafficking Statement

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

Relationships with Other Organisations

Dimensions Cymru seeks to work in partnership with other organisations whenever such partnerships enable additional services to be or contribute to greater social or community benefit.

Dimensions Cymru Limited
Trustees' Report
Objectives and Activities

The Charity aligns with the Dimension's Group vision of better lives for more people. Its mission is to provide high quality personalised support for people with learning disabilities and autistic people, helping them to be actively engaged with, and contribute to, their communities.

The Charity's values are:

Ambition	seeking to help people reach their potential
Respect	showing people respect and recognising that their unique contribution adds value to all
Courage	being guided by the courage of our convictions to make a difference
Integrity	ensuring that what we do is grounded in what we believe
Partnership	working with others to achieve more for people

Dimensions Cymru aligns with the Group's vision, mission and strategic aims which continue to reflect its commitment to provide excellent personalised support for people and to provide a framework for its continuing diversification and development.

The Company is underpinned by the Group's refreshed strategy which is underpinned by strategic 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 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, Dimensions Cymru continues to benefit people with learning disabilities and autistic people in Wales, their families, and their wider communities.

Our main activity in the service of our beneficiaries has been to provide personalised support, primarily in supported living services located in the counties of Cardiff, Bridgend, Blaenau Gwent and Swansea. Accordingly, most of our funding has been from Local Authorities and Health Trusts that commission our support.

Most of our funding comes from our commissioners, we keep our costs as low as possible, whilst still delivering high quality.

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

Quality and Compliance

Every one of our Care Inspectorate Wales (CIW) registered Services (Cardiff, Bridgend, Swansea and Blaenau Gwent) successfully underwent CIW inspection, each achieving a 'Good' unpublished rating.

Even Better Lives for Even More People

We have welcomed the opportunity to start supporting 7 new people in 2024/25, including helping 2 people to move out of an Assessment and Treatment Unit and into their own homes.

Overall, we have supported more than a hundred autistic people and people with learning disabilities to make their own choices, to be healthy, well and connected to others and to live their best lives in 2024/25.

Choice and Voice

The people we support have exercised their voice, choice and control through regular well-attended Everybody Counts Meetings, person-centred planning meetings and feedback surveys. Family members expressed their views to board members and senior leaders at our popular Listening Event. Our Family Consultancy Team offered support to families by attending meetings, helpline and zoom-forums.

Being a Good Employer

Despite a very difficult funding environment, all our colleagues have been paid at least the Real Living Wage. New and existing colleagues have continued to access a wide range of learning and development and recognised qualifications. Attendance at our Colleague Forum has improved. There were 35 'Dimensions Inspiring People' nominations made in 2024/25 by, or about Dimensions Cymru Colleagues and two of our colleagues achieved Gold at The Welsh Care Awards.

Social Impact and Wellbeing of Future Generations

We have worked closely with charity and voluntary organisations to support the third sector and our communities. For example, our Cymru Managing Director was a voluntary Trustee for Cymorth Cymru and is a Visiting Fellow at the University of South Wales UDIDD (*Unit for Development in Intellectual and Developmental Disabilities*).

A number of Dimensions Cymru colleagues have presented at conferences and attended schools and careers events to raise awareness and to share best practice and innovation.

Wherever possible, we have invested in the third sector by working with small, local, non-profit organisations and providers to accommodate our events and functions. We support the development of Community 'Hubs' for example by renting our office, training and meeting spaces from smaller, 3rd sector organisations wherever possible.

Dimensions Cymru has been a key partner in the operation of the Positive Behaviour Support All-Wales Community of Practice through our Behaviour Support Manager.

Plans for Future Periods

We are excited to be working with the University of South Wales Unit for Development in Intellectual and Developmental Disabilities. The aim of the project is to harness the latest and best research in health and health promotion for people who have learning disabilities and autistic people and to help communicate

Dimensions Cymru Limited Trustees' Report

this across the sector. The other aim of the project is to help feed information into UDIDD about the priorities and lived experiences of the people we support.

We plan to further expand and develop our community hubs this approach next year.

We will continue to increase and diversify our benefit to the people we support and their communities and increase our investment into the wellbeing of future generations in Wales. Specifically, we aim to our Dimensions Cymru Community Connections project that focusses on volunteering, health and wellbeing, enterprise, social connection and the environment.

Financial Review

The net movement in funds for the year ended 31 March 2025 was a deficit of £99k (2024: £939k surplus). As detailed in Note 14 the parent company, Dimensions UK, apportions and charged central overhead costs, including depreciation, of £1,528k (2024:£1,111K) to Cymru.

The increase in recharge this year follows a Group Board decision to invest from retained surpluses in upgrading systems and IT Infrastructure. The group therefore has increased depreciation as these assets are written off. For the subsidiaries including Cymru their proportion of the asset depreciation is included in the increased recharge of overheads.

Strategic Risks

The Trustees discuss and assess the strategic risks to which the Charity is exposed in line with the Group Risk & Management Framework. 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 Trustees discuss this at each meeting.

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

Workforce – the increasing Real Living Wage mandated by the Welsh Government continues to put a pressure on our ability to compete for workforce in a candidate led market however we continue to work in partnership to influence and raise the importance of fair pay for social care workers. We maintain an ongoing focus on workforce engagement. Dimensions 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 accreditation as a Great Place to Work for six years in a row.

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. 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 Group 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 Inspectorate Wales (CIW) and the Charity Commission have

Dimensions Cymru Limited Trustees' Report

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 Group stays sustainable in a fast-moving environment of improved technology, business systems and cyber risks. We are investing in improving the 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 Group has developed plans to mitigate these risks as described within the risk summaries.

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The Trustees 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 Charity 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 Charity and its part in the Group) the Trustees confirm (taking account of changes arising from the current economic/resourcing environment challenges) that they have a reasonable expectation that the Charity has adequate resources to continue in its operational existence for the foreseeable future. For this reason, the Trustees continue 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;
- 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.

Dimensions Cymru Limited Trustees' Report

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.

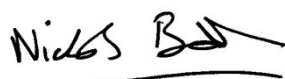
Provision of Information to Auditor

In the case of each person who was a trustee at the time this report was approved, so far as that trustee was aware, there was no relevant available information of which the auditors were unaware; and that trustee had taken all steps that the trustee ought to have taken as a trustee to make himself or herself aware of any relevant audit information and to establish that the auditors were aware of that information. This confirmation is given and should be interpreted in accordance with the provision of s418 of the Companies Act 2006.

Auditor

A resolution to re-appoint Crowe LLP will be confirmed by the Board after the Group's next Annual General Meeting.

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

A handwritten signature in black ink, appearing to read "Nick Baldwin", with a horizontal line underneath.

Nick Baldwin CBE

(Chair, Dimensions Cymru Board of Trustees)

4th August 2025

Opinion

We have audited the financial statements of Dimensions Cymru 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.

Crowe LLP

Independent Auditor's Report to the Members of Dimensions Cymru Limited

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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; 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' Trustees' 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.

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, 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 Group 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 Charity Commission, Care Inspectorate Wales (CIW) and reading minutes of meetings of those charged with governance.

Crowe LLP

Independent Auditor's Report to the Members of Dimensions Cymru Limited

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
London

28th August 2025

Dimensions Cymru Limited
Statement of Financial Activities for the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £'000	Total Funds 2025 £'000	Total Funds 2024 £'000
Income				
Fees for support services	2	13,507	13,507	12,287
		13,507	13,507	12,287
Expenditure				
Provision of person-centred support	3	13,606	13,606	11,348
		(99)	(99)	939
Total Comprehensive (Loss)/income for the year				
Reconciliation of funds:				
Fund balances as at 1 April		1,854	1,854	915
Fund balances at 31 March		1,755	1,755	1,854

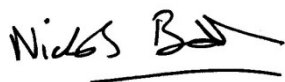
The figures above relate to continuing activities.

The accompanying notes on pages 17 to 26 form part of these financial statements.

Dimensions Cymru Limited
 Company Registration Number: 12531369
 Charity Registration Number: 1191485
 Balance Sheet As At 31 March 2025

	Note	2025 £'000	2024 £'000
Fixed assets			
Tangible Assets	6	4	7
Current assets			
Debtors	7	3,026	1,642
Cash at bank and in hand		1,111	1,304
		<u>4,137</u>	<u>2,946</u>
Liabilities			
Creditors: amounts falling due within one year	8	2,386	1,099
		<u>1,751</u>	<u>1,847</u>
Net current assets			
		<u>1,755</u>	<u>1,854</u>
Total assets less current liabilities			
		<u>1,755</u>	<u>1,854</u>
Creditors: amounts falling due after more than one year		-	-
		<u>1,755</u>	<u>1,854</u>
Total net assets			
		<u>1,755</u>	<u>1,854</u>
The funds of the charity			
Unrestricted income funds	10	1,755	1,854
		<u>1,755</u>	<u>1,854</u>
Total charity funds			
		<u>1,755</u>	<u>1,854</u>

The accompanying notes on pages 17 to 26 form part of these financial statements. The financial statements were approved by the Trustees and authorised for issue on 4th August 2025 and signed on their behalf by:



.....

Nick Baldwin CBE

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 Trustees, 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 Trustees therefore continue to adopt the going concern basis in preparing the annual financial statements.

Dimensions Cymru 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 Local Health Boards and local authorities, under Supporting People contracts, for care and supported living services provided in the year by Dimensions Cymru, including Supporting People grants and charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, being the point at which service is delivered and 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.

Income from rents and service charges

Rent receivable under a tenancy agreement is recognised on an accruals basis. The income value is determined by reference to the period when residents have occupied the leased accommodation and at the amounts due as specified in the lease agreement.

Donations

Donations are recognised when the Charity receives such in cash.

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.

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. There were no indication of impaired assets at the end of the reporting period (2024: £nil).

Expenditure

All expenditure including support costs, is recognised 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:
 - staff 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

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 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 five 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.

Restricted funds

Any income received that is restricted as to its use is credited to a restricted fund.

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.

Transfers between funds

Transfers are made between funds as follows:

- deficits arising on restricted funds from contractual activities are offset by transfers from unrestricted funds;
- surpluses arising on restricted funds from contractual activities are transferred to unrestricted funds when the relevant contract has been fully completed.

Pension costs

The Charity's parent operates defined contribution pension schemes on behalf of staff members seconded to Charity. The costs under these schemes are charged to the income and expenditure account as incurred. Pension contribution for the year is disclosed in note 6.

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 target is to retain reserves equivalent to one month's expenditure, equating to around £1,134k which the Trustees believe would tide the Charity over should there be any unexpected interruptions to regular funding.

At 31 March 2025, Dimensions Cymru was meeting its reserves policy with unrestricted income funds of £1,755k (2024: £1,854k). The Trustees believe that this puts the Charity in a position for the future and that future incoming resources will be sufficient to meet the needs of the Charity in delivering its charitable objects.

As at the 31 March 2025 there were no restricted reserves (2024: £nil) that were not available for the general purposes of the charity.

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

Dimensions Cymru 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 24 of these accounts.

2 Provision of Person-Centred Support Analysis of Income

	2025 £'000	2024 £'000
Fees for support services		
Rent charges	1,565	1,943
Charges for support services (grants)	11,942	10,344
	<hr/>	<hr/>
	13,507	12,287
	<hr/>	<hr/>

3 Provision of Person-Centred Support

	2025 £'000	2024 £'000
Staff costs	10,481	9,040
Occupancy costs	1,456	1,125
Other costs	1,642	1,165
Depreciation	3	3
Governance costs	24	15
	<hr/>	<hr/>
Total	13,606	11,348
	<hr/>	<hr/>

4 Net Income for the Year

	2025 £'000	2024 £'000
This is stated after charging:		
Audit of financial statements	15	15
Operating leases	-	-
Depreciation	3	3
	<hr/>	<hr/>

5 Staff

	2025 Number Headcount	2024 Number Headcount	2025 Number *FTE	2024 Number *FTE
<u>Average Number of Employees</u>				
Staff directly providing person-centred support	375	380	287	288
Support services	2	5	1	4
	<hr/> 377	<hr/> 385	<hr/> 288	<hr/> 292

*FTE: Full Time Equivalent.

	2025 £'000	2024 £'000
<u>Employment costs</u>		
Wages and salaries	9,294	7,972
Staff Training	138	145
Social security costs	828	721
Pension costs	221	202
	<hr/> 10,481	<hr/> 9,040

Cymru staff are seconded from Dimensions (UK) Limited who employ them and recharge this expense to Cymru. 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 Number	2024 Number
£70,000 to £79,999	1	-
£60,000 to £69,999	1	1

There was no redundancy payment in the year 2025 (2024: £9k).

All Key Management Personnel are paid by the Parent. Trustees (or any persons connected with them) did not receive any remuneration during the year for their trustee role, and neither were there expenses incurred while serving the board during the year. No charity Trustee received payment for professional or other services supplied to the charity as a Trustee.

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2025

6 Tangible Fixed Assets

	Fixtures, fittings, and office equipment
	£'000
Cost or Valuation	
At 1 April 2024	8
Additions	-
	<hr/>
At 31 March 2025	8
	<hr/>
Depreciation	
At 1 April 2024	1
Charge for the year	3
	<hr/>
At 31 March 2025	4
	<hr/>
Net book value	
At 31 March 2025	4
	<hr/>
At 31 March 2024	7
	<hr/>

7 Debtors

	2025	2024
	£'000	£'000
Trade Debtors	750	306
Prepayments and accrued income	408	385
Amounts due from Group Companies	1,868	951
	<hr/>	<hr/>
	3,026	1,642
	<hr/>	<hr/>

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2025

8 Creditors: Amount falling due within one year

	2025 £'000	2024 £'000
Trade Creditors	13	4
Other Creditors	59	-
Accruals	354	2
Deferred income*	486	231
Amounts due to Group Companies	1,474	862
	<u>2,386</u>	<u>1,099</u>

*Income deferred relates mainly to invoices raised in advance due to difference between billing cycle and income recognition cut off. All prior year deferred income have been released to Statement of Comprehensive Income while new amounts were deferred at year end.

9 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.

10 Movement in Funds

	At 1 April 2024	Incoming resources	Outgoing resources	Transfers	At 31 March 2025
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds	1,854	13,507	(13,606)	-	1,755
Total funds	<u>1,854</u>	<u>13,507</u>	<u>(13,606)</u>	<u>-</u>	<u>1,755</u>

Donations and grants with specific purposes imposed by the donors for their use are held in a restricted fund. The funds of the Charity had none at year end 31 March 2025 (2024: £nil).

11 Taxation

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

12 Capital Commitments

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

13 Commitments under operating leases

At 31 March 2025, the Charity had total commitments under operating leases as follows:

	Land & Buildings	
	2025	2024
	£'000	£'000
Amounts due in:		
Less than one year	197	-
Between two and five years	-	-
Over five years	-	-
	197	-
	197	-

14 Related Parties

Dimensions UK, the parent of the Charity, has apportioned and charged £1,528K (2024: £1,111K) of central overhead costs to Cymru during the year including depreciation of computer systems to Cymru 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 2025 the Charity had a net receivable of £394k from the Group (2024: £89k) for recharged central overhead costs. Intercompany balances are settled a month in arrears.

Dimensions Personalised Support Ltd subcontracts its work to other members of the group. Dimensions Cymru charge Dimensions Personalised Support 98% of the contract income value for delivering the contract. Gross income value in the DPS subcontract arrangement during the year was £860k (2024: £913k) out of which £843K (2024: £895K) was recharged back as cost, which remained outstanding at year end.

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

15 Controlling Party

Dimensions Cymru'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 1230 Arlington Business Park, Theale, Reading, RG7 4SA.

16 Off-balance sheet arrangements

Dimensions Cymru, along with the other entities in the Dimensions Group, is party to a £10m Revolving Credit Facility with HSBC plc (which commenced on 7 April 2017 and ends on 7 April 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 CYMRU LIMITED

England & Wales - Charity number 1191485

Accounts

Dimensions Cymru Limited
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2024

Better Lives For More People | Bywydau gwell I fwy obobl

Company Registration Number: 12531369

Charity Registration Number: 1191485

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Dimensions Cymru Limited Trustees' Report

Trustees	Nick Baldwin CBE - Chair Wayne (Russ) Kennedy (Dimensions Cymru Regional Managing Director) Supriya (Sherry) Malik Rhoda Iranloye Sinéad McHugh-Hicks	
Group Company Secretary	Joanne Greenbank	
Executive Directors	Rachael Dodgson Ian Goodacre Clive Bassett Stella Cheetham Chris Woodhead Sinéad McHugh-Hicks Rhoda Iranloye Benedict Sutton Julia Ashley	Group Chief Executive Officer Group Chief Financial Officer (Resigned 2 April 2024) Group Chief Financial Officer (appointed 2 April 2024) Group Director of People and Organisational Development Group Director of Housing, Marketing and Business Development (Resigned 27 October 2023) Managing Director (Dimensions (UK) Limited) Group Director of Quality, Governance and Lived Experience Group Chief Digital and Information Officer Group Chief Housing and Commercial Officer (Appointed 22 January 2024)
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	Trowers & Hamlins 3 Bunhill Row London, EC1Y 1YZ	Anthony Collins Solicitors 134 Edmund Street Birmingham, B3 2ES DAC Beachcroft 25 Walbrook London, EC4N 8AF
External Auditor	Crowe LLP 2nd Floor, 55 Ludgate Hill London EC4M 7JW	
Principal and Registered Office	The Beacon Centre, Harrison Drive St Mellons, Cardiff, CF3 0PJ	

Dimensions Cymru Limited Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2024.

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.

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice (UK GAAP) including Financial Reporting Standard 102 (FRS 102) and Charities SORP 2019. These financial statements have been prepared on a historical cost basis and are presented in Sterling (£).

Structure, Governance and Management

Dimensions Cymru Limited was established in March 2020 and started trading in April 2020. It is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent. Dimensions Cymru Limited is a Registered Charity.

The principal activity and objective of the Charity is the provision of personalised support with housing.

Dimensions Cymru provides a wide range of services for adults with learning disabilities and autistic people, including those with complex needs or behaviours of distress. The Charity enables people to be part of their community and to make their own choices and decisions about their own lives.

The Board and its Role

The governing body of Dimensions Cymru is the Board of Trustees. Trustees are company directors of the Charity under the Companies Act 2006, as well as being charity Trustees. Trustees are not paid for their role. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity. The Trustees who served during the year are listed on page 3.

The full Board met three times during the year and followed an agreed agenda with various standing matters, including full reporting of management accounts, review of the strategic risk register, and business performance.

The Board does not seek to become involved in operational matters but to set strategic objectives in line with recommendations by the Executive Team. The Trustees have access, at the expense of the Charity, to any professional services they may reasonably require to fulfil their statutory duties.

Dimensions Cymru 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 strategic risk oversight and value for money.

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

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

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 includes Safeguarding Adults, GDPR and Health & Safety. Members Briefings have been arranged on an ad-hoc basis on key topics. During the Group external Governance Review, the effectiveness surveys and Non-Executive appraisal there is the opportunity for Trustees to identify any learning and development needs either for individuals or Committees as a collective.

Employee Involvement

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, locality management meetings and senior team meetings.

The Charity has a colleague forum and a health and safety forum that include representatives from each locality. 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.

Modern Slavery and Human Trafficking Statement

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

Relationships with Other Organisations

Dimensions Cymru seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided.

Objectives and Activities

The Charity aligns with the Dimension's Group vision of better lives for more people. Its mission is to provide high quality personalised support for people with learning disabilities and autistic people, helping them to be actively engaged with, and contribute to, their communities.

The Charity's values are:

Ambition	seeking to help people reach their potential
Respect	showing people respect and recognising that their unique contribution adds value to all
Courage	being guided by the courage of our convictions to make a difference
Integrity	ensuring that what we do is grounded in what we believe
Partnership	working with others to achieve more for people

Dimensions Cymru aligns with the Group's vision, mission and strategic aims which continue to reflect its commitment to provide excellent personalised support for people and to provide a framework for its continuing diversification and development.

Delivery of Public Benefit.

In accordance with our objectives, Dimensions Cymru continues to benefit people with learning disabilities and autistic people in Wales, their families, and their wider communities.

Our main activity in the service of our beneficiaries has been to provide personalised support, primarily in supported living services located in the counties of Cardiff, Bridgend, Blaenau Gwent and Swansea. Accordingly, most of our funding has been from Local Authorities and Health Trusts that commission our support.

Most of our funding comes from our commissioners and is as low as possible, while covering the costs incurred by us in providing our services.

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

Quality and Compliance

Every one of our CIW registered Services (Cardiff, Bridgend, Swansea and Blaenau Gwent) successfully underwent CIW inspection, each achieving a 'Good' unpublished rating.

Better Lives for More People

We have welcomed the opportunity to start supporting 7 new people in 2023/24, including helping 2 people to move out of an Assessment and Treatment Unit and into their own homes.

Overall we have supported more than a hundred autistic people and people with learning disabilities to make their own choices, to be healthy, well and connected to others and to live their best lives in 2023/24

Choice and Voice

The people we support have exercised their voice, choice and control through regular well-attended Everybody Counts Meetings, person-centred planning meetings and feedback surveys. Family members, expressed their views to board members and senior leaders at our popular Listening Event. Our Family Consultancy Team offered support to families by attending meetings, helpline and zoom-forums.

Being a Good Employer

Despite a very difficult funding environment, all of our colleagues have been paid at least the Real Living Wage. New and existing colleagues have continued to access a wide range of learning and development and recognised qualifications. Attendance at our Colleague Forum has improved. There were 35 'Dimensions Inspiring People' nominations made in 2023/24 by, or about Dimensions Cymru Colleagues.

Social Impact and Wellbeing of Future Generations

We have worked closely with third sector organisations to support the wider sector and our communities. For example, our Cymru Managing Director is a voluntary Trustee for Cymorth Cymru and a Visiting Fellow at the University of South Wales UDIDD, a number of Dimensions Cymru colleagues

Dimensions Cymru Limited Trustees' Report

have presented at conferences and attended schools and careers events to raise awareness and to share best practice and innovation. Wherever possible, we have invested in the third sector by working with small, local, non-profit organisations and providers to accommodate our events and functions. Dimensions Cymru has been a key partner in the operation of the Positive Behaviour Support All-Wales Community of Practice through our Behaviour Support Manager.

Plans for Future Periods

We are excited to be working with the University of South Wales Unit for Development in Intellectual and Developmental Disabilities. The aim of the project is to harness the latest and best research in health and health promotion for people who have learning disabilities and autistic people and to help communicate this across the sector. The other aim of the project is to help feed information into UDIDD about the priorities and lived experiences of the people we support.

Next year will see us increase and diversify our benefit to the people we support and their communities and increase our investment into the wellbeing of future generations in Wales. Specifically, we aim to deliver a Dimensions Cymru Community Connection project that focusses on volunteering, health and wellbeing, enterprise, social connection and the environment.

Financial Review

The net movement in funds for the year ended 31 March 2024 was a surplus of £939k (2023: £312k)

Strategic Risks

The Trustees discuss and assess the strategic risks to which the Charity is exposed in line with the Group Risk & Management Framework. 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 Trustees discuss this at each meeting.

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

Workforce – the increasing National Living Wage continues to put a pressure on our ability to compete for workforce in a candidate led market however we continue to work in partnership to influence and raise the importance of fair pay for social care workers.

We maintain an ongoing 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. 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 – 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. 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

Dimensions Cymru Limited Trustees' Report

organisation's main regulators, the Care Inspectorate Wales (CIW) , Homes England/The Regulator of Social Housing, the Charity Commission and Care Quality Commission (CQC) 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 Group stays sustainable in a fast-moving environment of improved technology, business systems and cyber risks. We are investing in improving the 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.

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The Trustees have approved a budget for 2024/25, which is incorporated into the Group's budget and cashflows, which indicate that, taking account of reasonably possible downsides, the 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 and therefore have prepared the financial statements on a going concern basis.

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 Cymru Limited 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.

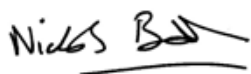
Provision of Information to Auditor

In the case of each person who was a trustee at the time this report was approved, so far as that trustee was aware, there was no relevant available information of which the auditors were unaware; and that trustee had taken all steps that the trustee ought to have taken as a trustee to make himself or herself aware of any relevant audit information and to establish that the auditors were aware of that information. This confirmation is given and should be interpreted in accordance with the provision of s418 of the Companies Act 2006.

Auditor

A resolution to re-appoint Crowe LLP will be confirmed by the Board after the Group's next Annual General Meeting.

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



Nick Baldwin CBE

(Chair, Dimensions Cymru Board of Trustees)

20th September 2024

Opinion

We have audited the financial statements of Dimensions Cymru 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.

Going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the approval 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 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

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.

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 Group 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 Charity Commission, Care Inspectorate Wales (CIW) and reading minutes of meetings of those charged with governance.

Crowe LLP

Independent Auditor's Report to the Members of Dimensions Cymru Limited

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
London

26 September 2024

Dimensions Cymru Limited
Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £'000	Total Funds 2024 £'000	Total Funds 2023 £'000
Income				
Fees for support services	2	12,287	12,287	11,154
		12,287	12,287	11,154
Expenditure				
Provision of person-centred support	3	11,348	11,348	10,842
		939	939	312
Reconciliation of funds:				
Fund balances as at 1 April		915	915	603
Fund balances at 31 March	4	1,854	1,854	915

The figures above relate to continuing activities.

The accompanying notes on pages 16 to 25 form part of these financial statements.

Dimensions Cymru Limited
Company Registration Number: I2531369
Charity Registration Number: I191485
Balance Sheet As At 31 March 2024

	Note	2024 £'000	2023 £'000
Fixed assets			
Tangible Assets	6	7	-
Current assets			
Debtors	7	1,642	883
Cash at bank and in hand		1,304	32
		<u>2,946</u>	<u>915</u>
Liabilities			
Creditors: amounts falling due within one year	8	1,099	-
		<u>1,847</u>	<u>915</u>
Net current assets			
		<u>1,854</u>	<u>915</u>
Total assets less current liabilities			
		<u>1,854</u>	<u>915</u>
Creditors: amounts falling due after more than one year		-	-
		<u>1,854</u>	<u>915</u>
Total net assets			
		<u>1,854</u>	<u>915</u>
The funds of the charity			
Unrestricted income funds	10	1,854	915
		<u>1,854</u>	<u>915</u>
Total charity funds			
		<u>1,854</u>	<u>915</u>

The accompanying notes on pages 16 to 25 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:



Nick Baldwin CBE

Chair



Joanne Greenbank

Company Secretary

I Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The Trustees have approved a budget for 2024/25, which is incorporated into the Group's budget and cashflows, which indicate that, taking account of reasonably possible downsides, the company will have sufficient funds through its parent company, Dimensions (UK), to meet its liabilities as they fall due for that period.

Those forecasts are dependent on Dimensions (UK) providing additional financial support during that period. Dimensions (UK) has indicated its intention to continue to make available such funds as are needed by the charitable company for the period covered by the forecasts. As with any company placing reliance on other group entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the Trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis. The Charity's parent has confirmed its intention to continually provide support to the Charity for at least the next twelve months from the date of these financial statements, to meet financial liabilities as they fall due and continue to trade. Dimensions Cymru 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 Local Health Boards and local authorities, under Supporting People contracts, for care and supported living services provided in the year by Dimensions Cymru, including Supporting People grants and 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.

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. Material legacies receivable at year end are included at their estimated probate value.

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.

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

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. For the assessment of the property assets, the value-in-use calculation used a discount rate of 3%, which was applied to cash flows extending over a 30-year period to reflect the long useful life of property. There were no indication of impaired assets at the end of the reporting period (2023: £nil).

Expenditure

All expenditure including support costs, is recognised 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:
 - staff 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

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2024

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 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 five 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.

Restricted funds

Any income received that is restricted as to its use is credited to a restricted fund.

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.

Transfers between funds

Transfers are made between funds as follows:

- deficits arising on restricted funds from contractual activities are offset by transfers from unrestricted funds;
- surpluses arising on restricted funds from contractual activities are transferred to unrestricted funds when the relevant contract has been fully completed.

Pension costs

The Charity's parent operates defined contribution pension schemes on behalf of the Charity's staff. The costs under these schemes are charged to the income and expenditure account as incurred. Pension contribution for the year is disclosed in note 6.

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 target is to retain reserves equivalent to one month's expenditure, equating to around £900k which the Trustees believe would tide the Charity over should there be any unexpected interruptions to regular funding.

At 31 March 2024, Dimensions Cymru was meeting its reserves policy with unrestricted income funds of £1,854k (2023: £915k). The Trustees believe that this puts the Charity in a position for the future and that future incoming resources will be sufficient to meet the needs of the Charity in delivering its charitable objects.

As at the 31 March 2024 there were no restricted reserves (2023: £nil) that were not available for the general purposes of the charity.

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

Dimensions Cymru 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 16 of these accounts.

2 Provision of Person-Centred Support Analysis of Income

	2024 £'000	2023 £'000
Fees for support services		
Rent charges	1,943	1,285
Charges for support services (grants)	10,344	9,869
	<hr/>	<hr/>
	12,287	11,154
	<hr/>	<hr/>

3 Provision of Person-Centred Support

	2024 £'000	2023 £'000
Staff costs	9,040	8,168
Occupancy costs	1,125	1,116
Other costs	1,165	1,530
Depreciation	3	-
Governance costs	15	28
	<hr/>	<hr/>
Total	11,348	10,842
	<hr/>	<hr/>

4 Net Income for the Year

	2024 £'000	2023 £'000
This is stated after charging:		
Audit of financial statements	15	15
Operating leases	-	5
Depreciation	3	-
	<hr/>	<hr/>

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2024

5 Staff

	2024	2023	2024	2023
	Number	Number	Number	Number
<u>Average Number of Employees</u>	Headcount	Headcount	*FTE	*FTE
Staff directly providing person-centred support	380	342	288	262
Support services	5	9	4	8
	385	351	292	270

*FTE: Full Time Equivalent.

<u>Employment costs</u>	2024	2023
	£'000	£'000
Wages and salaries	7,972	7,142
Staff Training	145	134
Social security costs	721	691
Pension costs	202	201
	9,040	8,168

Cymru staff are employed by Dimensions (UK) Limited who recharge this expense to Cymru.

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	-	1
£60,000 to £69,999	1	1

Included in wages and salaries costs are redundancy payments totalling £9K (2023: £17k).

All Key Management Personnel are paid by the Parent. Trustees (or any persons connected with them) did not receive any remuneration during the year for their trustee role, and neither were there expenses incurred while serving the board during the year. No charity Trustee received payment for professional or other services supplied to the charity as a Trustee.

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2024

6 Tangible Fixed Assets

	Fixtures, fittings, and office equipment
	£'000
Cost or Valuation	
At 1 April 2023	-
Additions	8
	<hr/>
At 31 March 2024	8
	<hr/>
Depreciation	
At 1 April 2023	-
Charge for the year	1
	<hr/>
At 31 March 2024	1
	<hr/>
Net book value	
At 31 March 2024	7
	<hr/>
At 31 March 2023	-
	<hr/>

7 Debtors

	2024	2023
	£'000	£'000
Trade Debtors	306	-
Prepayments and accrued income	385	-
Amounts due from Group Companies	951	883
	<hr/>	<hr/>
	1,642	883
	<hr/>	<hr/>

8 Creditors: Amount falling due within one year

	2024 £'000	2023 £'000
Trade Creditors	4	-
Accruals	2	-
Deferred income	231	-
Amounts due to Group Companies	862	-
	1,099	-

The Company had no trade third party liabilities in prior years as all expenses were settled by the Parent company and accounted for via intercompany settlements. These are now settled directly.

9 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.

10 Movement in Funds

	At 1 April 2023	Incoming resources	Outgoing resources	Transfers	At 31 March 2024
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds	915	12,287	(11,348)	-	1,854
Total funds	915	12,287	(11,348)	-	1,854

Donations and grants with specific purposes imposed by the donors for their use are held in a restricted fund. The funds of the Charity had none at year end 31 March 2024 (2023: £nil).

11 Taxation

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

12 Analysis of Assets by Fund

	Unrestricted Funds £'000	Total £'000
Net assets	1,854	1,854
	<hr/>	<hr/>
Total funds at 31 March 2024	1,854	1,854
	<hr/>	<hr/>

13 Capital Commitments

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

14 Commitments under operating leases

At 31 March 2024, the Group had total commitments under operating leases as follows:

	Land & buildings		Other	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Amounts due in:				
Less than one year	197	-	-	-
Between two and five years	-	-	-	-
Over five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	197	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

15 Related Parties

Dimensions UK, the parent of the Charity, has apportioned and charged £1,111K (2023: £531K) of central overhead costs to Cymru 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 2024 the Charity owed the Group a net of £89k (2023: £nil).

Dimensions Personalised Support Ltd subcontracts its work to other members of the group. Dimensions Cymru charge Dimensions Personalised Support 98% of the contract value for delivering the contract. The charge during the year was £895K (2023: £728K), which remained outstanding at year end.

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

16 Controlling Party

Dimensions Cymru'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 1230 Arlington Business Park, Theale, Reading, RG7 4SA.

17 Off-balance sheet arrangements

Dimensions Cymru, along with the other entities in the Dimensions Group, is party to a £10m Revolving Credit Facility with HSBC plc (which commenced on 7 April 2017 and ends on 7 April 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 CYMRU LIMITED

England & Wales - Charity number 1191485

Accounts

Dimensions Cymru Limited
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2023

Better Lives For More People | Bywydau gwell I fwy obobl

Company Registration Number: 12531369

Charity Registration Number: 1191485

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Dimensions Cymru Limited
Trustees' Report

Trustees	Nick Baldwin CBE - Chair Wayne (Russ) Kennedy Supriya (Sherry) Malik Rhoda Iranloye Sinéad McHugh-Hicks	
Company Secretary	Joanne Greenbank	
Executive Directors	Rachael Dodgson Ian Goodacre Stella Cheetham Chris Woodhead Sinéad McHugh-Hicks Rhoda Iranloye Pippa Foster Benedict Sutton	Group Chief Executive Officer Group Chief Financial Officer Group Director of People and Organisational Development Group Director of Housing, Marketing and Business Development Managing Director Group Director of Quality, Governance & Lived Experience Group Director of Customer Experience (redundant April 2023) Group Chief Digital & Information Officer
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	Trowers & Hamlins 3 Bunhill Row London EC1Y 1YZ	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES DAC Beachcroft 25 Walbrook London EC4N 8AF
External Auditor	Crowe LLP 2nd Floor, 55 Ludgate Hill London EC4M 7JW	
Principal and Registered Office	The Beacon Centre Harrison Drive St Mellons, Cardiff CF3 0PJ	

The Trustees present their report and the audited financial statements for the year ended 31 March 2023.

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.

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice (UK GAAP) including Financial Reporting Standard 102 (FRS 102). These financial statements have been prepared on a historical cost basis and are presented in Sterling (£).

Structure, Governance and Management

Dimensions Cymru Limited was established in March 2020 and started trading in April 2020. It is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent. Dimensions Cymru Limited is a Registered Charity.

The principal activity and objective of the Charity is the provision of personalised support with housing.

Dimensions Cymru provides a wide range of services for adults with learning disabilities and autistic people, including those with complex needs or behaviours of distress. The Charity enables people to be part of their community and to make their own choices and decisions about their own lives.

The Board and its Role

The governing body of Dimensions Cymru is the Board of Trustees. Trustees are company directors of the Charity under the Companies Act 2006, as well as being charity Trustees. Trustees are not paid for their role. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity. The Trustees who served during the year are listed on page 3.

The full Board met three 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 business performance.

The Trustees do not seek to become involved in operational matters but to set strategic objectives in line with recommendations by the Executive Team. The Trustees have access, at the expense of the Charity, to any professional services they may reasonably require to fulfil their statutory duties.

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 Group external Governance Review, which took place in 2022, 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.

Risk Management

The Trustees discuss and assess 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 Trustees discuss this at each meeting.

Employee Involvement

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, locality management meetings and senior team meetings.

The Charity has a colleague forum and a health and safety forum that include representatives from each locality. 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.

Modern Slavery and Human Trafficking Statement

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

Relationships with Other Organisations

Dimensions Cymru seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided.

Objectives and Activities

The Charity aligns with the Dimension's Group vision of better lives for more people. Its mission is to provide high quality personalised support for people with learning disabilities and autistic people, helping them to be actively engaged with, and contribute to, their communities.

The Charity's values are:

Ambition	seeking to help people reach their potential
Respect	showing people respect and recognising that their unique contribution adds value to all
Courage	being guided by the courage of our convictions to make a difference
Integrity	ensuring that what we do is grounded in what we believe
Partnership	working with others to achieve more for people

Dimensions Cymru aligns with the Group's vision, mission and strategic aims which continue to reflect its commitment to provide excellent personalised support for people and to provide a framework for its continuing diversification and development.

Financial Review

The net movement in funds for the year ended 31 March 2023 was a surplus of £232k (2022: £219k)

Strategic Risks

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 – 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 Cymru Limited
Trustees' Report
Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The Trustees have approved a budget for 2023/24, which is incorporated into the Group's budget and cashflows, which indicate that, taking account of reasonably possible downsides, the company will have sufficient funds through its parent company, Dimensions (UK), to meet its liabilities as they fall due for that period.

Those forecasts are dependent on Dimensions (UK) providing financial support during that period. Dimensions (UK) has indicated its intention to continue to make available such funds as are needed by the charitable company for the period covered by the forecasts. As with any company placing reliance on other group entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the Trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

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

Dimensions Cymru Limited

Trustees' Report

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.

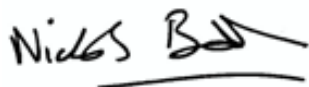
Provision of Information to Auditor

In the case of each person who was a trustee at the time this report was approved, so far as that trustee was aware, there was no relevant available information of which the auditors were unaware; and that trustee had taken all steps that the trustee ought to have taken as a trustee to make himself or herself aware of any relevant audit information and to establish that the auditors were aware of that information. This confirmation is given and should be interpreted in accordance with the provision of s418 of the Companies Act 2006.

Auditor

A resolution to re-appoint Crowe LLP will be confirmed by the Board after the Group's next Annual General Meeting.

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

A handwritten signature in black ink that reads "Nick Baldwin". The signature is written in a cursive style and is positioned above a horizontal line.

Nick Baldwin CBE

(Chair, Dimensions Cymru Board of Trustees)

27 July 2023

Opinion

We have audited the financial statements of Dimensions Cymru 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.

Going concern

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

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 Group, 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 Charity Commission, Care Inspectorate Wales (CIW) 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.



Julia Poulter
Senior Statutory Auditor
For and on behalf of Crowe U.K. LLP
Statutory Auditor
London

13 September 2023

Dimensions Cymru Limited
Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £'000	Total Funds 2023 £'000	Total Funds 2022 £'000
Income				
Donation and legacies	2	-	-	33
Fees for support services	3	11,154	11,154	8,922
		<hr/>	<hr/>	<hr/>
		11,154	11,154	8,955
Expenditure				
Provision of person-centred support	4	10,842	10,842	8,736
		<hr/>	<hr/>	<hr/>
Surplus for the year		312	312	219
Reconciliation of funds:				
Fund balances as at 1 April		<hr/>	<hr/>	<hr/>
		603	603	384
Fund balances at 31 March	5	<hr/>	<hr/>	<hr/>
		915	915	603

The figures above relate to continuing activities.

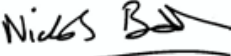
The accompanying notes on pages 15 to 23 form part of these financial statements.

Dimensions Cymru Limited
Company Registration Number: I2531369
Charity Registration Number: I191485
Balance Sheet As At 31 March 2023

	Note	2023 £'000	2022 £'000
Current assets			
Debtors	8	883	569
Cash at bank and in hand		32	34
		<u>915</u>	<u>603</u>
Liabilities			
Creditors: amounts falling due within one year		-	-
		<u>915</u>	<u>603</u>
Net current assets			
		<u>915</u>	<u>603</u>
Total assets less current liabilities			
		<u>915</u>	<u>603</u>
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities		-	-
		<u>915</u>	<u>603</u>
Total net assets			
		<u>915</u>	<u>603</u>
The funds of the charity			
Unrestricted income funds	10	915	603
		<u>915</u>	<u>603</u>
Total charity funds			
		<u>915</u>	<u>603</u>

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 on pages 15 to 23 form part of these financial statements. The financial statements were approved by the Trustees and authorised for issue on 27 July 2023 and signed on their behalf by:



.....

Nick Baldwin CBE

Chair



.....

Joanne Greenbank

Company Secretary

I Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The Trustees have approved a budget for 2023/24, which is incorporated into the Group's budget and cashflows, which indicate that, taking account of reasonably possible downsides, the company will have sufficient funds through its parent company, Dimensions (UK), to meet its liabilities as they fall due for that period.

Those forecasts are dependent on Dimensions (UK) providing additional financial support during that period. Dimensions (UK) has indicated its intention to continue to make available such funds as are needed by the charitable company for the period covered by the forecasts. As with any company placing reliance on other group entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the Trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis. The Charity's parent has confirmed its intention to continually provide support to the Charity for at least the next twelve months from the date of these financial statements, to meet financial liabilities as they fall due and continue to trade. Dimensions Cymru 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 Local Health Boards and local authorities, under Supporting People contracts, for care and supported living services provided in the year by Dimensions Cymru, including Supporting People grants and 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.

Income from rents and service charges

Rent receivable under a tenancy agreement is recognised on an accruals basis.

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2023

Donations

Donations are recognised when the Charity receives notification that the donation has been pledged. Material legacies receivable at year end are included at their estimated probate value.

Fixed assets and depreciation

In the year ended 31 March 2023, the Charity has no fixed assets. (2022: £ Nil)

Expenditure

All expenditure including support costs, is recognised 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:
 - staff 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

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 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 five 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.

Restricted funds

Any income received that is restricted as to its use is credited to a restricted fund.

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.

Transfers between funds

Transfers are made between funds as follows:

- deficits arising on restricted funds from contractual activities are offset by transfers from unrestricted funds;
- surpluses arising on restricted funds from contractual activities are transferred to unrestricted funds when the relevant contract has been fully completed.

Pension costs

The Charity's parent operates defined contribution pension schemes on behalf of the Charity's staff. The costs under these schemes are charged to the income and expenditure account as incurred. Pension contribution for the year is disclosed in note 6.

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 target is to retain reserves equivalent to one month's expenditure, equating to around £900k which the Trustees believe would tide the Charity over should there be any unexpected interruptions to regular funding.

At 31 March 2023, Dimensions Cymru was meeting its reserves policy with unrestricted income funds of £915k. The Trustees believe that this puts the Charity in a position for the future and that future incoming resources will be sufficient to meet the needs of the Charity in delivering its charitable objects.

As at the 31 March 2023 there were no restricted reserves (2022: £nil) that were not available for the general purposes of the charity.

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

Dimensions Cymru has taken advantage of the disclosure exemption granted to small 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.

2 Voluntary Income

	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000	Total 2022 £'000
Donations	-	-	-	33

3 Provision of Person-Centred Support Analysis of Income

	2023 £'000	2022 £'000
Fees for support services		
Rent charges	1,285	1,023
Charges for support services (grants)	9,869	7,899
	11,154	8,922

4 Provision of Person-Centred Support

	2023 £'000	2022 £'000
Staff costs	8,168	6,679
Occupancy costs	1,116	960
Other costs	1,530	1,114
Governance costs	28	13
	<hr/>	<hr/>
Total	10,842	8,736
	<hr/> <hr/>	<hr/> <hr/>

5 Net Income for the Year

	2023 £'000	2022 £'000
This is stated after charging:		
Audit of financial statements	15	1
Operating leases	5	13
	<hr/>	<hr/>

6 Staff

	2023 Number Headcount	2022 Number Headcount	2023 Number *FTE	2022 Number *FTE
<u>Average Number of Employees</u>				
Staff directly providing person-centred support	342	310	262	242
Support services	9	11	8	9
	<u>351</u>	<u>321</u>	<u>270</u>	<u>251</u>

*FTE: Full Time Equivalent.

<u>Employment costs</u>	2023 £'000	2022 £'000
Wages and salaries	7,142	5,875
Staff Training	134	124
Social security costs	691	528
Pension costs	201	152
	<u>8,168</u>	<u>6,679</u>

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 Number	2022 Number
£70,000 to £79,999	1	-
£60,000 to £69,999	1	1

Included in wages and salaries costs are redundancy payments totalling £17K (2022: £23k).

All Key Management Personnel are paid by the Parent. Trustees (or any persons connected with them) did not receive any remuneration during the year for their trustee role, and neither were there expenses incurred while serving the board during the year. No charity Trustee received payment for professional or other services supplied to the charity as a Trustee.

7 Taxation

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

8 Debtors

	2023 £'000	2022 £'000
Amounts due from Group Companies	883	569

9 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.

10 Movement in Funds

	At 1 April 2022	Incoming resources	Outgoing resources	Transfers	At 31 March 2023
	£'000	£'000	£'000	£'000	£'000
Unrestricted funds	603	11,154	10,842	-	915
Total funds	<u>603</u>	<u>11,154</u>	<u>10,842</u>	<u>-</u>	<u>915</u>

Donations and grants with specific purposes imposed by the donors for their use are held in a restricted fund. The funds of the Charity had none at year end 31 March 2023 (2022: £nil).

11 Analysis of Assets by Fund

	Restricted Funds £'000	Unrestricted Funds £'000	Total £'000
Net current assets	-	915	915
	<hr/>	<hr/>	<hr/>
Total funds at 31 March 2023	-	915	915
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12 Capital Commitments

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

13 Commitments under operating leases

As at 31 March 2023, the Charity had no operating lease commitments (2022: Nil)

14 Related Parties

Dimensions UK, the parent of the Charity, has apportioned and charged £531k (2022: £431k) of central overhead costs to Cymru 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 2023 the Charity owed Dimensions UK £nil (2022: £nil) for recharged central overhead costs.

Dimensions Personalised Support Ltd subcontracts its work to other members of the group. Dimensions Cymru charge Dimensions Personalised Support 98% of the contract value for delivering the contract. The charge during the year was £728k (2022: £618k), which is included in the £883k due from the Group at year end 31 March 2023 (2022: £569k).

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

15 Controlling Party

Dimensions Cymru'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 1430 Arlington Business Park, Theale, Reading, RG7 4SA.

16 Off-balance sheet arrangements

Dimensions Cymru, along with the other entities in the Dimensions Group, is party to a £10m Revolving Credit Facility with HSBC plc (which commenced on 7 April 2017 and ends on 7 April 2027), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others.

DIMENSIONS CYMRU LIMITED

England & Wales - Charity number 1191485

Accounts

Dimensions Cymru Limited
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2022

Proving life can get better | Yn profi gall bywyd wella

Company Registration Number: 12531369

Charity Registration Number: 1191485

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Dimensions Cymru Limited Advisors and Other Information

Trustees

Nick Baldwin CBE - Chair
Rachael Dodgson *(resigned 7th March 2022)*
Wayne (Russ) Kennedy
Supriya (Sherry) Malik
Jackie Fletcher *(retired 17th March 2022)*
Rhoda Iranloye *(appointed 17th March 2022)*
Sinéad McHugh-Hicks *(appointed 7th March 2022)*

Company Secretary Joanne Greenbank

Executive Directors

Steve Scown	Chief Executive Officer <i>(retired 7th March 2022)</i>
Ian Goodacre	Group Chief Financial Officer
Stella Cheetham	Group Director of People and Organisational Development
Jackie Fletcher	Group Director of Quality, Public Affairs and Marketing <i>(retired 17th March 2022)</i>
Rachael Dodgson	Managing Director <i>(up to 7th March 2022)</i>
Chris Woodhead	Chief Executive Officer <i>(from 7th March 2022)</i>
Sinéad McHugh-Hicks	Group Director of Housing, Marketing and Business Development
Rhoda Iranloye	Managing Director <i>(appointed 7th March 2022)</i>
Pippa Foster	Director of Regulatory Assurance <i>(appointed 17th March 2022)</i>
Benedict Sutton	Director of Customer Experience <i>(appointed 17th March 2022)</i>
	Chief Digital & Information Officer <i>(appointed 9th May 2022)</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
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Solicitors

Trowers & Hamlins
3 Bunhill Row
London
EC1Y 1YZ

External Auditor

Crowe LLP
2nd Floor, 55 Ludgate Hill
London EC4M 7JW

Principal and Registered Office

The Beacon Centre
Harrison Drive
St Mellons, Cardiff
CF3 0PJ

Dimensions Cymru Limited Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2022.

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.

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice (UK GAAP) including Financial Reporting Standard 102 (FRS 102). These financial statements have been prepared on a historical cost basis and are presented in Sterling (£).

Structure, Governance and Management

Dimensions Cymru Limited was established in March 2020 and started trading in April 2020. It is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent. Dimensions Cymru Limited is a Registered Charity.

The principal activity of the Charity is the provision of personalised support with housing.

Dimensions Cymru provides a wide range of services for adults with learning disabilities and autistic people, including those with complex needs or behaviours of distress. The Charity enables people to be part of their community and to make their own choices and decisions about their own lives.

The Board and its Role

The governing body of Dimensions Cymru is the Board of Trustees. Trustees are company directors of the Charity under the Companies Act 2006, as well as being charity Trustees. Trustees are not paid for their role. The Trustees have overall responsibility for the strategy, administration and control of the activities of the Charity. The Trustees who served during the year are listed on page 3.

The full Board met four 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 business performance.

The Trustees do not seek to become involved in operational matters but to set strategic objectives in line with recommendations by the Executive Team. The Trustees have access, at the expense of the Charity, to any professional services they may reasonably require to fulfil their statutory duties.

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 for Non-Executives across the Dimensions Group on Inclusive Leadership, Audit & Risk and Corporate Health & Safety. Trustees also completed General Data Protection Regulations (GDPR) and Safeguarding Adults training online.

Risk Management

The Trustees discuss and assess 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

Dimensions Cymru Limited Trustees' Report

the maintenance of a strategic risk map, which identifies the controls and assurances in place, and highlights any gaps requiring further action. The Trustees discuss this at each meeting.

Employee Involvement

All staff receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, locality management meetings and senior team meetings.

The Charity has a staff forum and a health and safety forum that include staff representatives from each locality. Staff members' 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.

Modern Slavery and Human Trafficking Statement

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

Relationships with Other Organisations

Dimensions Cymru seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided.

Objectives and Activities

The Charity aligns with the Dimension's Group vision of better lives for more people. Its mission is to provide high quality personalised support for people with learning disabilities and autistic people, helping them to be actively engaged with, and contribute to, their communities.

The Charity's values are:

Ambition	seeking to help people reach their potential
Respect	showing people respect and recognising that their unique contribution adds value to all
Courage	being guided by the courage of our convictions to make a difference
Integrity	ensuring that what we do is grounded in what we believe
Partnership	working with others to achieve more for people

Dimensions Cymru aligns with the Group's vision, mission and strategic aims which continue to reflect its commitment to provide excellent personalised support for people and to provide a framework for its continuing diversification and development.

The net movement in funds for the year ended 31 March 2022 was a surplus of £219k (2021: £384k)

Principal Risks

Reduced public spending – the sector that the Charity 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. Dimensions Cymru has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to reduce its overhead and operational costs whilst protecting the support that it provides to people.

Regulation – the expectations of Dimensions Cymru's customers regarding service quality are increasing and so its regulatory frameworks are continuing to evolve. In particular the Charity's main regulators, the Care Inspectorate Wales (CIW) and the Charity Commission, have higher expectations of leadership and governance.

Legislation and case law – naturally, this will evolve over time. In certain cases, there is a risk that it may do so in ways that could have a significant impact on Dimensions Cymru's costs. These changes are monitored by the Charity and actions are implemented to mitigate against adverse effects where appropriate.

The Charity has developed plans to mitigate these risks.

Going Concern

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The Trustees have approved a budget for 2022/23, which is incorporated into the Group's budget and cashflows, which indicate that, taking account of reasonably possible downsides, the company will have sufficient funds through its parent company, Dimensions (UK), to meet its liabilities as they fall due for that period.

Those forecasts are dependent on Dimensions (UK) providing financial support during that period. Dimensions (UK) has indicated its intention to continue to make available such funds as are needed by the charitable company for the period covered by the forecasts. As with any company placing reliance on other group entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the Trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

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.

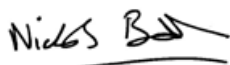
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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 to re-appoint Crowe LLP will be confirmed by the Board after the Group's next Annual General Meeting.

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



Nick Baldwin CBE

(Chair, Dimensions Cymru Board of Directors)

26 July 2022

Opinion

We have audited the financial statements of Dimensions Cymru 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.

Going concern

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

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 regulatory correspondence with the Charity Commission, Care Inspectorate Wales (CIW) 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.



.....

Julia Poulter
Senior Statutory Auditor
For and on behalf of Crowe U.K. LLP
Statutory Auditor
London

15 September 2022

Dimensions Cymru Limited
Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £'000	Total Funds 2022 £'000	Total Funds 2021 £'000
Income				
Donation and legacies	2	33	33	4
Fees for support services	3	8,922	8,922	9,161
		<u>8,955</u>	<u>8,955</u>	<u>9,165</u>
Expenditure				
Provision of person-centred support	4	8,736	8,736	8,778
		<u>219</u>	<u>219</u>	<u>387</u>
Exceptional Items				
(Charge) arising for Sleep-in back pay		-	-	(3)
		<u>219</u>	<u>219</u>	<u>384</u>
Reconciliation of funds:				
Fund balances as at 1 April		384	384	-
Fund balances at 31 March	5	<u>603</u>	<u>603</u>	<u>384</u>

The figures above relate to continuing activities.

The accompanying notes on pages 14 to 22 form part of these financial statements.

Dimensions Cymru Limited
Balance Sheet As At 31 March 2022

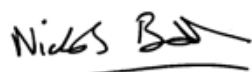
	Note	2022 £'000	2021 £'000
Current assets			
Debtors	8	569	384
Cash at bank and in hand		34	-
		<u>603</u>	<u>384</u>
Liabilities			
Creditors: amounts falling due within one year		-	-
		<u>603</u>	<u>384</u>
Net current assets			
		<u>603</u>	<u>384</u>
Total assets less current liabilities			
		<u>603</u>	<u>384</u>
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities		-	-
		<u>603</u>	<u>384</u>
Total net assets			
		<u>603</u>	<u>384</u>

The funds of the charity

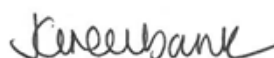
Unrestricted income funds	10	603	384
		<u>603</u>	<u>384</u>
Total charity funds			
		<u>603</u>	<u>384</u>

The accompanying notes on pages 14 to 22 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on 26 July 2022 and signed on their behalf by:



Nick Baldwin CBE
Chair



Joanne Greenbank
Company Secretary

I Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The Trustees have approved a budget for 2022/23, which is incorporated into the Group's budget and cashflows, which indicate that, taking account of reasonably possible downsides, the company will have sufficient funds through its parent company, Dimensions (UK), to meet its liabilities as they fall due for that period.

Those forecasts are dependent on Dimensions (UK) providing additional financial support during that period. Dimensions (UK) has indicated its intention to continue to make available such funds as are needed by the charitable company for the period covered by the forecasts. As with any company placing reliance on other group entities for financial support, the Trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the Trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis. The Charity's parent has confirmed its intention to continually provide support to the Charity for at least the next twelve months from the date of these financial statements, to meet financial liabilities as they fall due and continue to trade. Dimensions Cymru 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 Clinical Commissioning Groups and local authorities, under Supporting People contract, for services provided in the year by Dimensions Cymru for care and supported living, including Supporting People grants and 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

Income from rents and service charges

Rent receivable under a tenancy agreement is recognised on an accrual's basis.

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2022

Donations

Donations are recognised when the Charity receives notification that the donation has been pledged. Material legacies receivable at year end are included at their probate value.

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

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

The Charity assesses whether there is any indication that any asset may be impaired. For the assessment of the property assets, the value-in-use calculation uses a discount rate of 3%, to cash flows extending over a 30-year period to reflect the long useful life of property.

In the year ended 31 March 2022, the Charity no fixed assets. (2021: £ Nil)

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:
 - staff and occupancy costs are apportioned on the basis of estimated person hours spent on each different activity;

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2022

- 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 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 five 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.

Restricted funds

Any income received that is restricted as to its use is credited to a restricted fund.

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.

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2022

Transfers between funds

Transfers are made between funds as follows:

- deficits arising on restricted funds from contractual activities are offset by transfers from unrestricted funds;
- surpluses arising on restricted funds from contractual activities are transferred to unrestricted funds when the relevant contract has been fully completed.

Pension costs

The Charity's parent operates defined contribution pension schemes on behalf of the Charity's staff. The costs under these schemes are charged to the income and expenditure account as incurred. Pension contribution for the year is disclosed in note 6.

Statement of cash flows

Dimensions Cymru has taken advantage of the disclosure exemption granted to small 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.

2 Voluntary Income

	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000	Total 2021 £'000
Donations	33	-	33	4
	<hr/>	<hr/>	<hr/>	<hr/>

3 Provision of Person-Centred Support Analysis of Income

	2022 £'000	2021 £'000
<i>Fees for support services</i>		
Rent charges	1,023	962
Charges for support services (grants)	7,899	8,199
	<hr/>	<hr/>
	8,922	9,161
	<hr/>	<hr/>

4 Provision of Person-Centred Support

	2022	2021
	£'000	£'000
Staff costs	6,679	7,108
Occupancy costs	960	842
Other costs	1,114	840
Governance costs	13	(12)
	<hr/>	<hr/>
Total	8,736	8,778
	<hr/> <hr/>	<hr/> <hr/>

5 Net Income for the Year

	2022	2021
	£'000	£'000
This is stated after charging:		
Audit of financial statements	1	1
Operating leases	13	533
	<hr/>	<hr/>

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2022

6 Staff

	2022 Number Headcount	2021 Number Headcount	2022 Number *FTE	2021 Number *FTE
<u>Average Number of Employees</u>				
Staff directly providing person-centred support	310	308	242	257
Support services	11	10	9	9
	<u>321</u>	<u>318</u>	<u>250</u>	<u>266</u>

*FTE: Full Time Equivalent.

<u>Employment costs</u>	2022 £'000	2021 £'000
Wages and salaries	5,875	6,344
Staff Training	124	130
Social security costs	528	496
Pension costs	152	138
	<u>6,679</u>	<u>7,108</u>

There was 1 employee earning over £60k (less than £70k) during the year (2021: 1)

Included in wages and salaries costs are redundancy payments totalling £23K (2021: £18k).

Trustees (or any persons connected with them) did not receive any remuneration during the year for their trustee role, and neither were there expenses incurred while serving the board during the year. No charity Trustee received payment for professional or other services supplied to the charity as a Trustee.

7 Taxation

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

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2022

8 Debtors

	2022	2021
	£'000	£'000
Trade debtors	-	-
Amounts due from Group Companies	569	384
	<u>569</u>	<u>384</u>

9 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.

10 Movement in Funds

	At 1	Incoming	Outgoing	Transfers	At 31
	April	resources	resources		March
	2021				2022
	£'000	£'000	£'000	£'000	£'000
Restricted funds	-	-	-	-	-
Unrestricted funds	384	8,955	8,736	-	603
Total funds	<u>384</u>	<u>8,955</u>	<u>8,736</u>	<u>-</u>	<u>603</u>

Donations and grants with specific purposes imposed by the donors for their use are held in a restricted fund. The funds of the Charity had none at year end 31 March 2022 (2021: £nil).

11 Analysis of Assets by Fund

	Restricted Funds £'000	Unrestricted Funds £'000	Total £'000
Tangible fixed assets	-	-	-
Net current assets	-	603	603
Creditors: amounts falling due after more than one year	-	-	-
	-----	-----	-----
Total funds at 31 March 2022	-	603	603
	=====	=====	=====

12 Capital Commitments

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

13 Commitments under operating leases

As at 31 March 2022, the Charity had no operating lease commitments (2021: Nil)

14 Related Parties

Dimensions (UK) Limited, the parent of the Charity, has apportioned and charged £431k (2021: £391k) of central overhead costs to Dimensions Cymru 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 £nil (2021: £nil) for recharged central overhead costs. The intercompany balance is settled a month in arrears.

Dimensions Personalised Support Ltd subcontracts its work to other members of the group. Dimensions Cymru charge Dimensions Personalised Support Ltd 98% of the contract value for delivering the contract. The charge during the year was £618k (2021: £630k), which remained outstanding at year end.

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

15 Controlling Party

Dimensions Cymru'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 1430 Arlington Business Park, Theale, Reading, Rg7 4SA.

16 Off-balance sheet arrangements

Dimensions Cymru, along with the other entities in the Dimensions Group, is party to a £10m Revolving Credit Facility with HSBC plc (which commenced on 7 April 2017 and ends on 7 April 2027), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others.

DIMENSIONS CYMRU LIMITED

England & Wales - Charity number 1191485

Accounts

Dimensions Cymru Ltd
(A Charitable Company Limited by Guarantee)

Report and Financial Statements

For the year ended

31 March 2021

Company Registration Number: 12531369
Charity Registration Number: 1191485

Dimensions Cymru

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Dimensions Cymru
Advisors and Other Information
Year ended 31 March 2021

Trustees	Jackie Fletcher (appointed 24 th March 2020) Nick Baldwin (appointed 27 th March 2020) - Chair Rachael Dodgson (appointed 27 th March 2020) Wayne (Russ) Kennedy (appointed 27 th March 2020) Sherry Malik (appointed 27 th March 2020)	
Executive Directors	Steve Scown Ian Goodacre Stella Cheetham Jackie Fletcher Rachael Dodgson Chris Woodhead	Chief Executive Officer Group Chief Financial Officer Group Director of People and Organisational Development Group Director of Quality, Public Affairs and Policy Managing Director Group Director of Housing and Business Development
Company Secretary	Jo Greenbank	
Bankers	National Westminster Bank Plc 13 Market Place Reading Berkshire RG1 2EP	
Solicitors	Trowers & Hamlins 3 Bunhill Row London EC1Y EYZ	
Auditor	KPMG LLP 66 Queen Square Bristol, BS1 4BE	
Principal and Registered Office	The Beacon Centre Harrison Drive St Mellons Cardiff CF3 0PJ	

Dimensions Cymru

Directors' Report

Year ended 31 March 2021

The directors (who are also trustees of the charitable company) present their report and the audited financial statements for the year ended 31 March 2021.

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 Cymru Limited was established in March 2020 and started trading in April 2020. It is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The principal activity of the Charity is the provision of personalised support with housing.

Dimensions Cymru provides a wide range of services for adults with learning disabilities and people who experience autism, including those with complex needs or challenging behaviour. The Charity enables people to be part of their community and to make their own choices and decisions about their own lives. Dimensions Cymru also provides supported employment services to help some of the people it supports to get a job.

The Board and its Role

The governing body of Dimensions Cymru is the Board of Trustees whose members are non-executive and unpaid. Board members are directors of the Charity under the Companies Act 2006, 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 2.

The full Board met five 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 annual review of the register of interests.

The Board does not seek to become involved in operational matters but to set strategic objectives in line with recommendations by the Executive Team. 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 on an ad hoc basis when a need for new Board members is identified. Interested parties are required to write to the Company Secretary and the Group Director of People and Organisational Development, attaching a full CV and a supporting statement, along with details of two referees. For particular posts an agency is used to headhunt suitable candidates.

The recruitment process includes informal meetings with members of the Group Executive Team, visits to services and panel interviews. 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.

Dimensions Cymru Directors' Report Year ended 31 March 2021

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 on a project-specific basis. Dimensions Cymru's Risk Management map is integrated with that of Dimensions (UK) Ltd and their Head of Quality, Compliance and Risk also advises during the ongoing review process.

Employee Involvement

All staff receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, locality management meetings and senior team meetings.

The Charity has a staff forum and a health and safety forum that include staff representatives from each locality.

Staff members' 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 Remuneration Strategy which provides for pay to be set in the context of the relevant external market with external benchmarking being undertaken by an independent external organisation. Salary multiples between pay at the top and bottom of the Charity are regularly monitored and are taken into consideration when setting pay.

Modern Slavery and Human Trafficking Statement

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

Relationships with Other Organisations

Dimensions Cymru seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided.

Objectives and Activities

The Charity's vision is better lives for more people. Its mission is to provide high quality personalised support for people with learning disabilities and autism, helping them to be actively engaged with, and contribute to, their communities.

The Charity's values are:

Ambition	seeking to help people reach their potential
Respect	showing people respect and recognising that their unique contribution adds value to all
Courage	being guided by the courage of our convictions to make a difference
Integrity	ensuring that what we do is grounded in what we believe
Partnership	working with others to achieve more for people

Dimensions Cymru

Directors' Report

Year ended 31 March 2021

Dimensions Cymru's vision, mission and strategic aims continue to reflect its commitment to provide excellent personalised support for people and to provide a framework for its continuing diversification and development.

Financial Review

The net movement in funds for the year ended 31 March 2021 was a surplus of £384k.

Principal Risks

Reduced public spending - the sector that the Charity 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. It is also unclear how Brexit will affect the financial environment in the coming years. Dimensions Cymru has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to reduce its overhead and operational costs whilst protecting the support that it provides to people.

Regulation - the expectations of Dimensions Cymru's customers regarding service quality are increasing and so its regulatory frameworks are continuing to evolve. In particular the Charity's main regulators, the Care Inspectorate Wales (CIW) and the Charity Commission, have higher expectations of leadership and governance.

Legislation and case law – naturally, this will evolve over time. In certain cases there is a risk that it may do so in ways that could have a significant impact on Dimensions Cymru's costs. These changes are monitored by the Charity and actions are implemented to mitigate against adverse effects where appropriate.

The Charity has developed plans to mitigate these risks.

Going Concern

The financial statements have been prepared on a going concern basis which the trustees consider to be appropriate for the following reasons.

The trustees have prepared a budget for 2021/22, which is incorporated into the Group's budget and cashflows, which indicate that, taking account of reasonably possible downsides, the company will have sufficient funds through its parent company, Dimensions (UK), to meet its liabilities as they fall due for that period.

Those forecasts are dependent on Dimensions (UK) providing additional financial support during that period. Dimensions (UK) has indicated its intention to continue to make available such funds as are needed by the charitable company for the period covered by the forecasts. As with any company placing reliance on other group entities for financial support, the trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Dimensions Cymru
Directors' 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.

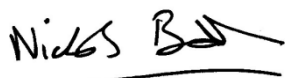
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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 to re-appoint KPMG LLP will be proposed at the forthcoming annual general meeting.

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



.....
Nick Baldwin CBE
Chair

Dimensions Cymru
The Beacon Centre,
Harrison Drive
St. Mellons,
Cardiff
CF3 0PJ

Independent Auditor's Report to the Members of Dimensions Cymru

Independent auditor's report to the members of Dimensions Cymru Limited

Opinion

We have audited the financial statements of Dimensions Cymru 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.
- Using analytical procedures to identify any unusual or unexpected relationships.
- Obtaining a copy of the Charitable company's fraud register.

Independent Auditor's Report to the Members of Dimensions Cymru (continued)

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.

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

Independent Auditor's Report to the Members of Dimensions Cymru (continued)

- 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 6, 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.

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 (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

66 Queen Square

Bristol, BS1 4BE

Date: 2 September 2021

Dimensions Cymru
Statement of Financial Activities
(including Income and Expenditure Account and
Statement of Total Recognised Gains and Losses)
For the year ended 31 March 2021

	<i>Note</i>	Unrestricted funds £'000	Restricted funds £'000	Total funds 2021 £'000	Total funds 2020 £'000
Incoming resources					
Incoming resources generated from activities:					
Activities for generating funds	2	4	-	4	-
Incoming resources from charitable activities:					
Provision of person centred support:	3				
Rent		962	-	962	
Fees for support services		8,199	-	8,199	-
Total incoming resources		<u>9,165</u>	<u>-</u>	<u>9,165</u>	<u>-</u>
Resources expended					
Charitable activities:					
Provision of person centred support		8,778	-	8,778	-
Total resources expended	4	<u>8,778</u>	<u>-</u>	<u>8,778</u>	<u>-</u>
Net Income for the Year		<u>387</u>	<u>-</u>	<u>387</u>	<u>-</u>
Exceptional Items					
(Charge) arising for Sleep-in back pay		(3)	-	(3)	-
Net Income for the Year	5	<u>384</u>	<u>-</u>	<u>384</u>	<u>-</u>
Fund balances at 31 March		<u><u>384</u></u>	<u><u>-</u></u>	<u><u>384</u></u>	<u><u>-</u></u>

The figures above relate to continuing activities.

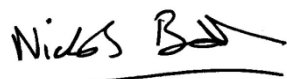
The accompanying notes form part of these financial statements.

Dimensions Cymru
Balance Sheet
As at 31 March 2021
Company Number: 12531369

	<i>Note</i>	2021 £'000	2020 £'000
Fixed assets			
Tangible assets	<i>8</i>	-	-
Current assets			
Debtors	<i>9</i>	384	-
Cash at bank and in hand		-	-
		<u>384</u>	<u>-</u>
Liabilities			
Creditors: amounts falling due within one year	<i>10</i>	-	-
		<u>384</u>	<u>-</u>
Net current assets			
		<u>384</u>	<u>-</u>
Total assets less current liabilities			
		<u>384</u>	<u>-</u>
Creditors: amounts falling due after more than one year	<i>10</i>	-	-
Provisions for liabilities	<i>12</i>	-	-
		<u>384</u>	<u>-</u>
Total net assets			
		<u>384</u>	<u>-</u>
The funds of the charity			
Unrestricted income funds		384	-
		<u>384</u>	<u>-</u>
Total charity funds			
	<i>15</i>	<u>384</u>	<u>-</u>

The accompanying notes form part of these financial statements.

The financial statements were approved by the trustees and authorised for issue on 9th August 2021 and signed on their behalf by:



.....
 Nick Baldwin CBE
 Chair



.....
 J Greenbank
 Company Secretary

Dimensions Cymru

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 which the trustees consider to be appropriate for the following reasons.

The trustees have prepared a budget for 2021/22, which is incorporated into the Group's budget and cashflows, which indicate that, taking account of reasonably possible downsides, the company will have sufficient funds through its parent company, Dimensions (UK), to meet its liabilities as they fall due for that period.

Those forecasts are dependent on Dimensions (UK) providing additional financial support during that period. Dimensions (UK) has indicated its intention to continue to make available such funds as are needed by the charitable company for the period covered by the forecasts. As with any company placing reliance on other group entities for financial support, the trustees acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Dimensions Cymru 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 Clinical Commissioning Groups and local authorities, under grant funding agreements, for services provided in the year by Dimensions Cymru for care and supported living, including Supporting People grants and 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 11).

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. Material legacies receivable at year end are included at their probate value.

Trading income

Trading receipts are recognised when the receipts have been received.

Dimensions Cymru
Notes to the Financial Statements
31 March 2021

Apportionment of direct staff, occupancy and other costs

Direct staff, 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 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

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. For the assessment of the property assets, the value-in-use calculation used a discount rate of 5%, which was applied to cash flows extending over a 30-year period to reflect the long useful life of property.

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:
 - staff 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.

Dimensions Cymru

Notes to the Financial Statements

31 March 2021

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 five 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.

Restricted funds

Any income received that is restricted as to its use is credited to a restricted fund.

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.

Transfers between funds

Transfers are made between funds as follows:

- deficits arising on restricted funds from contractual activities are offset by transfers from unrestricted funds;
- surpluses arising on restricted funds from contractual activities are transferred to unrestricted funds when the relevant contract has been fully completed.

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

Dimensions Cymru has taken advantage of the disclosure exemption granted to small 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 19 of these accounts.

Dimensions Cymru
Notes to the Financial Statements
31 March 2021

2 Voluntary Income

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
Activities for generating funds	4	-	4	-
	<u>4</u>	<u>-</u>	<u>4</u>	<u>-</u>

3 Provision of Person Centred Support Analysis of Income

	2021 £'000	2020 £'000
<i>Fees for support services</i>		
Charges for support services (grants)	8,199	-
	<u>8,199</u>	<u>-</u>
<i>Related income</i>		
Rent charges	962	-
Other	-	-
	<u>962</u>	<u>-</u>
	<u>9,161</u>	<u>-</u>

4 Provision of Person Centred Support

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
Analysis of Expenditure				
<i>Direct costs</i>				
Staff costs	7,108	-	7,108	-
Occupancy costs	842	-	842	-
Other costs	840	-	840	-
Depreciation	-	-	-	-
Governance costs	(12)	-	(12)	-
	<u>8,778</u>	<u>-</u>	<u>8,778</u>	<u>-</u>
Total	<u>8,778</u>	<u>-</u>	<u>8,778</u>	<u>-</u>

5 Net Income for the Year

	2021 £'000	2020 £'000
This is stated after charging:		
Depreciation	-	-
Impairment	-	-
Audit of financial statements	1	-
Operating leases	533	-
	<u>533</u>	<u>-</u>

Dimensions Cymru
Notes to the Financial Statements
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6 Staff

	2021 Number Headcount	2020 Number Headcount	2021 Number *FTE	2020 Number *FTE
<u>Average Number of Employees</u>				
Staff directly providing person-centred support	308	-	257	-
Support services	10	-	9	-
	<u>318</u>	<u>-</u>	<u>266</u>	<u>-</u>

*FTE: Full Time Equivalent.

<u>Employment costs</u>	2021 £'000	2020 £'000
Wages and salaries	6,344	-
Staff Training	131	-
Social security costs	496	-
Pension costs	138	-
	<u>7,109</u>	<u>-</u>

There was 1 employee whose total earnings exceeded £60,000.

Included in wages and salaries costs are redundancy payments totalling £18k.

None of the trustees (or any persons connected with them) received any remuneration during the year, and neither were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

7 Taxation Status

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

Dimensions Cymru
Notes to the Financial Statements
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8 Tangible fixed assets

	Properties £'000	Office & Computer Equipment £'000	Household Fixtures & Fittings £'000	Total £'000
Cost or Valuation				
At 1 April 2020	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2020	-	-	-	-
Charge for the year (note 4 & 5)	-	-	-	-
Impairment (note 4 & 5)	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2021	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9 Debtors

	2021 £'000	2020 £'000
Trade debtors	-	-
Amounts due from Group Companies	384	-
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	384	-
	<hr/> <hr/>	<hr/> <hr/>

Dimensions Cymru
Notes to the Financial Statements
31 March 2021

10 Creditors

<u>Amounts falling due within one year</u>	2021 £'000	2020 £'000
Trade creditors	-	-
Other creditors	-	-
Accruals	-	-
Deferred income (note 11)	-	-
Taxation and social security	-	-
Amounts owed to group and associated undertakings	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>
 <u>Amounts falling due after one year</u>	 2021 £'000	 2020 £'000
Amounts owed to group companies	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

11 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	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
	<hr/>
Balance as at 31 March 2021 (note 10)	-
	<hr/> <hr/>

Dimensions Cymru
Notes to the Financial Statements
31 March 2021

12 Provisions for liabilities

The prior year provision for dilapidations of offices has been reassessed however no adjustment was needed. The leases are now rolling therefore it is expected that this will be paid during the next financial year.

Income has been provided against where applicable relating to disputed rent charges and a potential legal claim. These outflows are expected to be incurred in the next financial year.

	Dilapidations £'000	Income adjustments £'000	Total £'000
At 1 April 2020	--		-
Provision released / utilised	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>

13 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.

14 Movement in Funds

	At 1 April 2020	Incoming resources	Outgoing resources	Transfers	At 31 March 2021
	£'000	£'000	£'000	£'000	£'000
Restricted funds:					
Other restricted funds	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total restricted funds	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds:					
General fund	-	9,165	(8,781)	-	384
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total unrestricted funds	-	9,165	(8,781)	-	384
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	-	9,165	(8,781)	-	384
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Donations and grants with specific purposes imposed by the donors for their use are held in a restricted fund.

The funds of the Charity include restricted funds comprising the unexpended balances of these restricted donations and grants.

Dimensions Cymru
Notes to the Financial Statements
31 March 2021

15 Analysis of Assets by Fund

	Restricted Funds £'000	General Funds £'000	Total £'000
Tangible fixed assets	-	-	-
Net current assets	-	384	384
Creditors: amounts falling due after more than one year	-	-	-
	<u>-</u>	<u>384</u>	<u>-</u>
Total funds at 31 March 2021	<u>-</u>	<u>384</u>	<u>384</u>

16 Capital Commitments

As at 31 March 2021, the Charity had no capital commitments.

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:

	2021		2020	
	Land and buildings £'000	Other £'000	Land and buildings £'000	Other £'000
Due:				
Not later than one year	-	-	-	-
Later than one year and not later than five years	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

18 Related Parties

Dimensions UK, the parent of the Charity, has apportioned and charged £484k of central overhead costs to Dimensions Cymru 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 £nil for recharged central overhead costs. The intercompany balance is settled a month in arrears.

Dimensions Personalised Support Ltd subcontracts its work to other members of the group. Dimensions Cymru charge Dimensions Personalised Support Ltd 98% of the contract value for delivering the contract. The charge during the year was £630k

There are no other related party transactions or outstanding balances during the year (2020: £nil).

Dimensions Cymru
Notes to the Financial Statements
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19 Controlling Party

Dimensions Cymru'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.

20 Off-balance sheet arrangements

Dimensions Cymru, along with the other entities in the Dimensions Group, is party to a £10m Revolving Credit Facility with HSBC plc (which commenced on 7 April 2017 and ends on 7 April 2024), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others.