

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

Dimensions Cymru Limited Contents

	Pages
Advisors and Other Information	3
Trustees' Report	4
Independent Auditor's Report to the Members of Dimensions Cymru	8
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14-22

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

Solicitors

Trowers & Hamlins
3 Bunhill Row
London
EC1Y 5YZ

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.

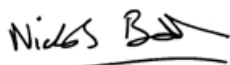
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.



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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
		<hr/> 8,955	<hr/> 8,955	<hr/> 9,165
Expenditure				
Provision of person-centred support	4	8,736	8,736	8,778
		<hr/> 219	<hr/> 219	<hr/> 387
Surplus for the year				
Exceptional Items				
(Charge) arising for Sleep-in back pay		-	-	(3)
		<hr/> 219	<hr/> 219	<hr/> 384
Net Income for the year				
Reconciliation of funds:				
Fund balances as at 1 April		384	384	-
		<hr/> 603	<hr/> 603	<hr/> 384
Fund balances at 31 March	5			

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

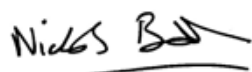
	Note	2022 £'000	2021 £'000
Current assets			
Debtors	8	569	384
Cash at bank and in hand		34	-
		<u>603</u>	<u>384</u>
Liabilities			
Creditors: amounts falling due within one year		-	-
		<u>603</u>	<u>384</u>
Net current assets			
		<u>603</u>	<u>384</u>
Total assets less current liabilities			
		<u>603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

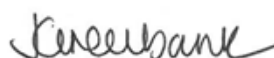
Unrestricted income funds	10	603	384
		<u>603</u>	<u>384</u>
Total charity funds			
		<u>603</u>	<u>384</u>

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

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 April 2021	Incoming resources	Outgoing resources	Transfers	At 31 March 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.