

**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 <sup>th</sup> March 2020) Nick Baldwin (appointed 27 <sup>th</sup> March 2020) - Chair Rachael Dodgson (appointed 27 <sup>th</sup> March 2020) Wayne (Russ) Kennedy (appointed 27 <sup>th</sup> March 2020) Sherry Malik (appointed 27 <sup>th</sup> 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](http://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.

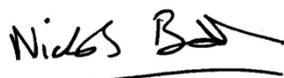
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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](http://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	<b>Total funds 2021 £'000</b>	Total funds 2020 £'000
<b>Incoming resources</b>					
Incoming resources generated from activities:					
Activities for generating funds	2	4	-	<b>4</b>	-
Incoming resources from charitable activities:					
Provision of person centred support:	3				
Rent		962	-	<b>962</b>	
Fees for support services		8,199	-	<b>8,199</b>	-
<b>Total incoming resources</b>		<u>9,165</u>	<u>-</u>	<u><b>9,165</b></u>	<u>-</u>
<b>Resources expended</b>					
Charitable activities:					
Provision of person centred support		8,778	-	<b>8,778</b>	-
<b>Total resources expended</b>	4	<u>8,778</u>	<u>-</u>	<u><b>8,778</b></u>	<u>-</u>
<b>Net Income for the Year</b>		<u>387</u>	<u>-</u>	<u><b>387</b></u>	<u>-</u>
<b>Exceptional Items</b>					
(Charge) arising for Sleep-in back pay		(3)	-	<b>(3)</b>	-
<b>Net Income for the Year</b>	5	<u>384</u>	<u>-</u>	<u><b>384</b></u>	<u>-</u>
<b>Fund balances at 31 March</b>		<u><u>384</u></u>	<u><u>-</u></u>	<u><u><b>384</b></u></u>	<u><u>-</u></u>

The figures above relate to continuing activities.

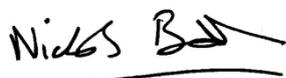
The accompanying notes form part of these financial statements.

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

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

The accompanying notes form part of these financial statements.

The financial statements were approved by the trustees and authorised for issue on 9<sup>th</sup> 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**  
**31 March 2021**

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**  
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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>

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**  
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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>384</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](http://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.