



**Dimensions Personalised Support Limited**  
**Report and Financial Statements**  
**for the year ended**  
**31 March 2024**

**Better Lives for More People**  
Company Registration Number 11596744

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## Dimensions Personalised Support Limited Advisors and other information

### Directors

Rachael Dodgson  
Gordon Lyle (*resigned 28<sup>th</sup> September 2023*)  
Supriya (Sherry) Malik  
Nick Baldwin CBE  
Angela McNab  
Noah Franklin  
David Isenegger (*resigned 28th September 2023*)  
Shahana Khan OBE  
Huw John  
Richard Crompton, QPM  
Kevin Hogarth (*appointed 28th September 2023*)  
Matthew Campion (*appointed 21st March 2024*)  
Richard Webb (*appointed 21st March 2024*)

### Company Secretary

Joanne Greenbank

### Principal and Registered Office

Ground Floor  
1230 Arlington Business Park  
Theale  
Reading,  
RG7 4SA

### Bankers

National Westminster Bank  
Plc  
Unit L11, The Oracle  
Shopping Centre  
Reading, RG1 2AG

HSBC UK Bank Plc  
Level 7, Thames Tower  
Station Road  
Reading  
RG1 1LX

### Solicitor

Trowers & Hamblins  
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  
2<sup>nd</sup> Floor, 55 Ludgate Hill  
London  
EC4M 7JW

## **Dimensions Personalised Support Limited Directors' Report**

The Directors present their report and financial statements of the company for the year ended 31 March 2024.

### **Structure, Governance and Management**

Dimensions Personalised Support Limited is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The principal activity and objective of the Company is the provision of personalised support to adults with learning disabilities and autistic people through other entities in the Dimensions (UK) Group. There has been a net decrease in the number of contracts with various Local Authorities that are novated from other members of the Dimensions Group during the last year leading to the decreased turnover in DPS.

### **Risk Management**

The Board discusses and assesses the risk to which the Company is exposed in line with the Group Risk Management & Assurance Framework. 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 Personalised Support's Risk Management map is integrated with that of Dimensions (UK) Ltd.

### **Directors**

The Directors who have served during the year are as set out on page 3.

### **Going Concern**

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

The Directors 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.

### **Directors' responsibilities**

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

Company law requires the Directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with applicable law and Section 1A of FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice applicable to Smaller Entities).

Under company law the Directors 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 company and of the profit

## Dimensions Personalised Support Limited Directors' Report

or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- assess the company's ability to continue as a going concern, disclosing, as applicable, matter related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations or have no realistic alternative but to do so.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and to prevent and detect fraud and other irregularities.

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

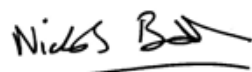
### Provision of Information to Auditor

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

The report of the Directors has been prepared taking advantage of the small companies' exemption of section 419(2) of the Companies Act 2006.

The small companies' regime is being applied in preparing the financial statements (required by section 414(3)).

By order of the Board



**Nick Baldwin CBE (Chair)**

Dimensions Personalised Support Limited  
Ground Floor, Building I 230 Arlington Business Park  
Theale RG7 4SA

20<sup>th</sup> September 2024

## Independent Auditor's Report to the Members of Dimensions Personalised Support Limited

### Opinion

We have audited the financial statements of Dimensions Personalised Support Limited for the year ended 31 March 2024 which comprise the Profit and Loss Account, 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 company's affairs as at 31 March 2024 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 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 Director'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 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 Directors with respect to going concern are described in the relevant sections of this report.

## Independent Auditor's Report to the Members of Dimensions Personalised Support Limited

### Other information

The Directors are responsible for the other information contained within the Directors 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.

### Opinion on other matter 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 Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in Directors' 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 accounting records have not been kept by the company; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors report and from the requirement to prepare a strategic report.

## Independent Auditor's Report to the Members of Dimensions Personalised Support Limited

### Responsibilities of Directors

As explained more fully in the Directors' responsibilities statement set out on page 4, the Directors 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 Directors 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 Directors are responsible for assessing the 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 Directors either intend to liquidate the 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 altogether 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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

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

We obtained an understanding of the legal and regulatory frameworks within which the 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. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.



## Independent Auditor's Report to the Members of Dimensions Personalised Support Limited

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 company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the company for fraud. The laws and regulations we considered in this context for the UK operations were health and safety and taxation legislation.

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.

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, 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, 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 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 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 company and the 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**

*Statutory Auditor*

55 Ludgate Hill

London EC4M 7JW

26 September 2024

**Dimensions Personalised Support Limited**  
**Profit and Loss Account for the year ended 31 March 2024**

		<b>2024</b>	<b>2023</b>
	<i>Note</i>	£'000	£'000
<b>Turnover</b>		30,821	34,287
Cost of sales		(30,191)	(33,608)
<b>Gross profit</b>		<u>630</u>	<u>679</u>
Administrative costs		(14)	(13)
<b>Operating profit</b>		<u>616</u>	<u>666</u>
<b>Profit on ordinary activities before taxation</b>		<b>616</b>	<b>666</b>
Tax on profit for the year	3	-	-
<b>Profit on ordinary activities after taxation</b>		<b>616</b>	<b>666</b>
<b>Statement of changes in reserves:</b>			
Retained profit brought forward		666	569
Qualifying charitable distribution to parent Charity		(666)	(569)
<b>Retained profit carried forward</b>		<u>616</u>	<u>666</u>

The notes on pages 12 to 15 form part of these Financial Statements.

The figures above relate to continuing activities.

There are no other items to be included in the statement of other comprehensive income and therefore this has not been produced.

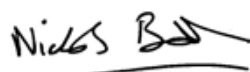
**Dimensions Personalised Support Limited**  
**Balance Sheet as at 31 March 2024**

	Note	2024	2023
		£'000	£'000
<b>Current assets</b>			
Debtors	5	7,558	3,245
Cash at bank and in hand		695	535
Total current assets		<b>8,253</b>	<b>3,780</b>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	6	(7,637)	(3,114)
<b>Net Current Assets</b>		<b>616</b>	<b>666</b>
<b>Net assets</b>		<b>616</b>	<b>666</b>
<b>Capital and reserves</b>			
Called-up share capital		-	-
Profit and loss account		616	666
		<b>616</b>	<b>666</b>

The accompanying notes on pages 12 to 15 form part of these financial statements.

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 financial statements were approved by the Directors and authorised for issue on 20<sup>th</sup> September 2024 and signed on their behalf by:



.....

**Nick Baldwin**  
**Director**



.....

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

## **I. Accounting policies**

The company is limited by shares and incorporated in England. The address of the registered office is given in the company information on page 3 of these financial statements. . The company's principal activity and objective is the provision of personalised support for adults with learning disabilities and people who experience autism through other entities in Dimensions (UK) Group.

The significant accounting policies applied in the preparation of these financial statements are set out below.

a. The financial statements have been prepared on a going concern basis, under the historical cost convention and in accordance with the Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The Directors, after reviewing the company's budget for 2023/24, which is incorporated into the Group's budget and cashflows, and the group's medium term financial position as detailed in the 2025 strategy, including changes arising from the Covid-19 pandemic, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

b. Small company disclosure exemptions

Dimensions Personalised Support Limited meets the definition of a qualifying entity under section 1A of FRS102 for small companies and has therefore taken advantage of the disclosure exemptions available to it.

Exemptions have been taken in relation to:

- Financial instrument disclosures
- items of income, expenses, gains or losses relating to financial instruments
- exposure to and management of financial risks
- key management personnel
- presentation of a cash flow statement

c. Turnover and revenue recognition

Turnover represents care charges for services provided in the year for care and support living. Rent receivable under a tenancy agreement is recognised on an accruals basis. Trading receipts are recognised when the receipts have been received.

d. Taxation

The Company gift aids all its taxable profit to the Parent as a charitable association. Gift Aid payable is the lesser of the Company's taxable profits for the period and the balance of the Company's reserve, which is available for distribution. Gift Aid distributions are made in the 9 months following the financial year-end, enabling the Company to treat it as an in-year distribution for the purposes of calculating corporation tax. Any adjustments for under or over provision of Gift Aid are recognised following submission of the Company's taxation computation to HM Revenue and Customs.

**Dimensions Personalised Support Limited**  
**Notes to the financial statements for the year ended 31 March 2024**

e. 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 Directors, 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.

**2. Operating profit**

This is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Auditor's remuneration:		
Audit of the financial statements	14	13
	<u>14</u>	<u>13</u>

**3. Tax on profit on ordinary activities**

Analysis of tax charge for the year:

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Profit for the year	616	666
Tax charge for the year	-	-
Reconciliation-		
Profit for the year	616	666
Tax at 19%	117	127
Effect of gift aid	(117)	(127)
Tax Due	<u>-</u>	<u>-</u>

**4. Staff**

The company has no employees and therefore no staff costs are incurred. All work is subcontracted out to other companies within the group and administrative services are supplied as part of the subcontract.

No amounts were paid in respect of Directors' Remuneration during the year (2023: £nil)

**5. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Trade debtors	3,789	3,244
Amounts due from group companies	2,251	-
Prepayments and accrued income	1,518	1
	<hr/>	<hr/>
	7,558	3,245
	<hr/>	<hr/>

**6. Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Amounts due to group companies	7,565	2,990
Accruals and Deferred Income	72	124
	<hr/>	<hr/>
	7,637	3,114
	<hr/>	<hr/>

## 7. Share capital

Ordinary shares of £1 each	2024		2023	
	No	£	No	£
Allotted, called up and fully paid	1	1	1	1

## 8. Ultimate parent company

The company's ultimate parent company 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 company's accounts via the website [www.dimensions-uk.org](http://www.dimensions-uk.org) or by writing to the registered office address on page 3 of this report.

## 9. Related party transactions

Dimensions Personalised Support Limited subcontracts its work to other members of the Group. The other members charge Dimensions Personalised Support Limited 98% of the contract value for delivering the contract. The charges in the year were:

	2024	2023
	£'000	£'000
Dimensions (UK) Limited	29,296	32,880
Dimensions Cymru Limited	895	728

## 10. Off-balance sheet arrangements

Dimensions Personalised Support Limited, along with the other entities in the Dimensions Group, is party to a £10m revolving credit facility with HSBC plc (which began on 7 April 2017 and ends on 7 Apr 2027) whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others.