



**Dimensions Somerset SEV Limited**  
**trading as Discovery**  
**(A Charitable Company Limited by Guarantee)**  
**Report and Financial Statements**  
**for the year ended**  
**31 March 2024**

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Company Registration Number: 10257343

Charity Registration Number: 1172574

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

<b>Trustees</b>	<p>Richard Crompton QPM (<i>Chair</i>)</p> <p>Harry Tavare (<i>resigned 30th November 2023</i>)</p> <p>Angela McNab</p> <p>Christine Carson</p> <p>Rachel Ferris</p> <p>Michelle Caine</p> <p>Simon O'Mahoney (<i>resigned 20th October 2023</i>)</p> <p>Nicholas Hecksher</p> <p>Neil England (<i>resigned 01 August 2024</i>)</p> <p>Chris Woodhead (<i>resigned 11th August 2023</i>)</p>	
<b>Company secretary</b>	Joanne Greenbank	
<b>Executive Directors</b>	<p>Helen Orford</p> <p>Alexandra Seddon</p> <p>Trina Bright</p> <p>Samantha Smith</p> <p>Claire Samways</p>	<p>Managing Director</p> <p>Head of Supported Employment and Community Enterprise</p> <p>Head of Improvement and Support Practice</p> <p>HR Director</p> <p>Director of Commercial Finance</p>
<b>Bankers</b>	<p>National Westminster Bank Plc</p> <p>Unit L11, The Oracle Shopping Centre</p> <p>Reading, RG1 2AG</p>	<p>HSBC UK Bank Plc</p> <p>Level 7, Thames Tower</p> <p>Station Road</p> <p>Reading</p> <p>RG1 1LX</p>
<b>Solicitors</b>	<p>Anthony Collins Solicitors LLP</p> <p>134 Edmond Street</p> <p>Birmingham, B3 2ES</p> <p>DAC Beachcroft</p> <p>25 Walbrook</p> <p>London</p> <p>EC4N 8AF</p>	<p>Trowers &amp; Hamlins</p> <p>3 Bunhill Row</p> <p>London, EC1Y 1YZ</p>
<b>Auditor</b>	<p>Crowe LLP</p> <p>2nd Floor, 55 Ludgate Hill</p> <p>London EC4M 7JW</p>	
<b>Principal and Registered Office</b>	<p>Ground Floor</p> <p>1230 Arlington Business Park</p> <p>Theale</p> <p>Reading, RG7 4SA</p>	

## Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

### Introduction

The 2023/24 year was the seventh since the transfer of support for autistic people and those with a learning disability from Somerset County Council to Discovery, and the first year of a two-year contract extension between our two organisations.

Despite several significant challenges in the sector in which we work and the wider economy, we continue to make significant progress on the pledges set out within our commitments to Somerset Council at the inception of the contract, whilst remaining focused upon the fifth year of delivering our group strategy – Better Lives for More People. As Somerset's largest not-for-profit provider of support services to people with a learning disability and autistic adults in the County, we have not been immune from recruitment and retention challenges facing the sector. However, our quest to employ the right colleagues, whose values align to those of our Organisation and most importantly, keep them has endured and we are now delivering 2,000 hours more support per week than in the same period last year. Nurturing and supporting our workforce, recognising and valuing colleagues and fostering wellbeing to ensure that they remain happy, engaged and valued for the important work they do, is fundamental to ensuring that in turn, the people we support feel happy and well supported.

We have also not been immune to the local economic pressures, which materialised with notice being served on our Employment Support contract as part of the Local Authority non-statutory service funding cuts as the Council work hard to set a balanced budget. Whilst we know the decision was not taken lightly, nor without the heaviest of hearts, we are committed to ensuring that the service continues as a vitally important resource for local people. Plans are in place to secure bridging funds through grants in the short term and we remain committed to developing a business model, which will see the Employment Support service move to a sustainable, self-funded service in the longer term.

As a registered charity and social enterprise, Discovery continues to manage financial challenges like many across the country. A third of Discovery's surplus is allocated for social value return through its Community Fund. The Fund continues to support improvements to the health and independence of people with learning disabilities and/or autism across Somerset, by awarding grants of between £5k to £100k.

During 2023/24, the Fund continued to support a diverse range of initiatives county-wide. For example, £10,000 was granted to Yeovil Rivers Community Trust, to support their work in providing more inclusive blue spaces for adults with learning disabilities and autism. Somerset Activity and Sports Partnership (SASP) received £35,000 to support adults with learning disabilities to thrive in the workplace. This application set out a compelling case in that many adults with learning disabilities are often unable to withstand the physical demands of the workplace, meaning that when they do find employment, they are not maintaining their positions. SASP therefore launched a 'fit for work' pilot to help increase physical stamina and functional movement, following a successful pilot scheme which saw all participants make improvements and grow in confidence throughout the programme. In January 2024 expressions of interest were invited for a £50,000 grant to reintroduce self-advocacy services across Somerset, with an intention to award a grant to a single organisation, which will spend 12 to 18 months trying different approaches to promote self-advocacy. Discovery Council have been instrumental in determining which Organisation will receive the grant funding and we are very much

## **Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report**

looking forward to working in partnership with Openstorytellers, as the strongest bid received, to further these aims. These projects are but a few inspiring examples of how Discovery and Somerset Council work in partnership to deliver beyond the boundaries of the contract itself and add real value to the lives of people who access the services.

### **Commitment to people we support**

We are retaining more colleagues – voluntary turnover improved by 4.5% and total turnover improved by 4.4% when compared to the same period last year. Similarly, recruitment continues in an upward direction with 50% of homes/locations 90% staffed or above with 25% of those staffed to 100%. We have focused on the importance of consistent agency and ensuring that they get to know people better as we press forward with the growth of our own in-house agency (peripatetic) team who now provide c1,600 hours of support per week. Again, in partnership with Somerset Council and landlords, we agreed plans to close or repurpose some homes where the environments were considered not to be conducive to supporting quality of life outcomes for the people we support. This has led to some people being supported to find new homes where they can feel happier and more settled. Moreover, we continue to promote the theme of self-advocacy within our Organisation by promoting and enabling the people we support to make complaints to their landlords, particularly where matters have not been addressed in a timely manner. This has proven not only more effective in terms of addressing the matter of concern but has been vitally important in supporting people to feel empowered and growing their self-esteem.

Moving all support plans from a paper-based system to Iplanit digital records in year has invariably created additional work for our Managers and teams, but as ever, they rose to the and this has helped us to consider the level of information held about each person we support and focus on further improving the quality of our record keeping. Department of Health and Social Care guidance informs that when technology is embedded seamlessly into care and support it can be transformative, improving people's quality of life and ensuring information is readily available to help staff provide the right care in the right place at the right time. It is our belief that such transformative care and support is firmly within our grasp, based on smart digital foundations and its ability to connect our workforce to their fundamental purpose of consistently delivering quality of life focused outcomes with and to the people we support.

### **Commitment to families**

In year, we have introduced 'observations of support practice', which is helping our Managers provide feedback to colleagues on the quality, standard and consistency of the support they provide. In addition, we have enhanced our appreciative enquiry process in respect of medication events and safeguarding enquiries to inform learning and improve the quality and safety of our practice. We are telling more stories about the good things we do and have redesigned our 'welcome' video to showcase the positive impact of social care. In collaboration with Somerset ICB and Local Authority, we have engaged in 'wider system' conversations where there are important matters relating to people with a learning disability and autistic adults in Somerset. We have continued to focus at every opportunity our essential partnership working with families, highlighting the vitally important role they play within a person's circle of support.

## Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

### Commitment to colleagues

We recognise the financial challenges for colleagues and were therefore delighted that we were able to realise our ambition to pay colleagues commensurate with the NHS Band 3 level base pay. Our commitment to colleagues goes beyond fair pay, though. We have restated our support for flexible working, appreciating that many of our colleagues caring responsibilities do not end when they have finished work. Following feedback from last year's colleague survey, we introduced the 'Hours of work pledge', which sets out actions we're taking to ensure all colleagues achieve a work/life balance that is right for them. We have a strong focus on ensuring we provide an inclusive and welcoming environment for all. Therefore, we were delighted when, in March 2024, to receive confirmation that the Dimensions group, which Discovery is a part of has successfully been accredited as a UK's Best Workplace by the Great Place to Work Institute for the sixth year in a row.

We have increased our focus on inspiring people nominations and nominated colleagues for external awards as well as saying thank you more often (but we know there is more to do to ensure our colleagues feel valued for the important work they do).

### Strategy

As the earlier forward suggests, we remain committed to our 'Better lives for more people' Strategy. It sets out priorities of providing more and better homes for the people we support and more opportunities for colleagues, coupled with becoming more efficient and more influential. The voices of the people we support, and those of their loved ones, play an enormously important role in shaping the services we provide. We have a variety of ways to listen to the people we support, including our Discovery Council - a forum of people we support who work with us to improve or develop services and hold Discovery to account. We also held our annual listening event during the year to understand the issues that matter to our primary stakeholders and this year have been particularly overwhelmed by the positive feedback received, with one family member boldly enquiring in respect of our short break provision; 'please can you tell me how your people manage to work miracles?'

Towards the latter part of the financial year, Discovery engaged in conversations with Cornwall Council, setting course to forge a new strategic partnership. Whilst it is very early days, the opportunity is supporting the Organisation to diversify its income to better safeguard its future viability, but even more importantly, presents an opportunity to develop new services to support even more people to live a better life.

### Board visits and engagement

Our Trustees have been actively engaged with the Organisation during the year, participating in the wider Groups Committees as well as attending strategy sessions with senior management. Each trustee has committed to spending time visiting the people we support, and these visits have been a very useful way of seeing the services first hand and enabling the Board to identify service areas which can be

## Dimensions Somerset SEV Limited trading as Discovery Chair's and Managing Director's Report

improved or enhanced. It is also helpful in widening the Board's knowledge and providing insights into our frontline leadership responsibilities. The Board also meets with the Discovery Council twice a year.

### Thank you

We are grateful to the numerous partners and other stakeholders that we work with to help the people we support to live their best lives. Particular thanks must go to our Board of Trustees and Discovery Council who give their time voluntarily to work with us, in a way that helps us to continuously improve.

Thank you to all our colleagues, whose compassion, courage, curiosity and teamwork are central to enabling us to provide the services the people we support rely on to live their best lives and to families, who have and continue to entrust their loved ones in our care.



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**Richard Crompton QPM**  
**Chair**



.....

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

## **Dimensions Somerset SEV Limited trading as Discovery Trustees' Report**

The Trustees present their report and the audited financial statements for the year ended 31 March 2024. This includes the directors' report required under company law.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

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

Dimensions Somerset SEV Limited ('the Charity'), which trades as 'Discovery', is a charitable company limited by guarantee. It was incorporated on 29 June 2016 and registered as a charity on 12 April 2017. Discovery is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The objects of the Charity are to fulfil the needs of people with learning disabilities or autistic people, and those with behaviours of distress and complex needs. The Charity provides and manages housing, including social housing, and providing assistance to help house people and support their needs.

The Charity was established as a Social Enterprise and has achieved the Social Enterprise Mark for the fourth year running. Of our net surplus, one-third is invested in projects within Somerset that have a social purpose, improving the health and independence of people with learning disabilities and/or autism across Somerset.

Discovery maintains a strong relationship with Social Enterprise Mark CIC and remains structured and managed to comply with the three key areas of the Social Mark's requirements:

- Robust Governance
- Ethical & Good Business Practice
- Social Impact & Financial Transparency

### **Modern Slavery and Human Trafficking Statement**

Discovery is committed to preventing modern slavery in its corporate activities and supply chains. The Charity's full statement can be found on the Discovery website at [www.discovery-uk.org](http://www.discovery-uk.org).

### **The Board and its Role**

The governing body of Discovery is the Board of Trustees. Trustees are directors of the Charity under the Companies Act, as well as being charity Trustees. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity. The Trustees members who served during the year are listed on page 3.

The full Board met five times during the year (four full Board meetings and one Away Day with the Discovery Council) and followed an agreed agenda with various standing matters for the full Board meetings, including full reporting of management accounts, review of the strategic risk register, and review of the register of interests. The Board has been building strong links with the Discovery Council and met with them twice during the year (including the away day referenced above).



## Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Board has access, at the expense of the Charity, to any professional services it may reasonably require to fulfil its statutory duties.

Discovery is a subsidiary of Dimensions (UK) Limited and, as such, reports to the Dimensions Group Board. The Group Board has systems in place, supported by a themed committee and panel structure, to ensure that it achieves appropriate oversight of objectives that support the governance of the whole Group, including risk oversight and value for money.

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

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

### External Governance Review

An external Governance Review was undertaken in 2022/23 by Campbell Tickell and we have continued to make improvements arising from that action plan and in order to follow general good practice. The next external Governance Review will take place in 2025.

In other years (e.g. not when the externally led review is due), the Boards, Committees and Panels continue to review their effectiveness and performance.

The Non-Executive appraisal policy outlines the process of the annual performance review of overall performance and effectiveness of the Boards and a review of the performance, contribution and effectiveness of individuals, which includes 360-degree peer feedback.

### Training for Trustees

Board members are able to attend appropriate training at the expense of the organisation to help them fulfil their Board role most effectively. This includes Safeguarding Adults, GDPR and Health & Safety. Members Briefings have been arranged on an ad-hoc basis on key topics. During the Governance Review, the effectiveness surveys and Non-Executive appraisal there is the opportunity for Members to identify any learning and development needs either for individuals or Committees as a collective.

### Recruitment of New Trustees

New Trustees are recruited when a need for new Trustees is identified following the annual skills audit or when an individual leaves in line with a Group Non-Executive Recruitment & Succession Policy. An agency is used to source suitable candidates, and the process includes the provision of supporting statements, and confirmation of their eligibility to act as Charity Trustee.

## **Dimensions Somerset SEV Limited trading as Discovery Trustees' Report**

The recruitment process includes informal meetings with members of the Discovery Executive Team, visits to services, and panel interviews, including with Experts by Experience. The Board seeks to attract a diverse range of membership in terms of interest, culture and background, most appropriately reflecting the richness and diversity of the communities served by the Charity.

### **The Strategic Partnership Board (SPB)**

During 2023/24, grants totalling £71k were awarded for projects across Somerset helping people with learning disabilities and autistic people to live fulfilling lives in their own communities.

### **Risk Management**

The Board discusses and assesses the strategic risk to which the Charity is exposed in line with the Group Risk & Management Framework, which was reviewed in 2023. There are clearly defined management responsibilities for the identification, evaluation, and control of significant strategic risks in line with the Group approach, with continuous risk assessment and active management of business risks, including the maintenance of a strategic risk map, which identifies the controls and assurances in place, and highlights any gaps requiring further action. The Board discusses this at each meeting. Risk strategy and management is discussed in more detail later in this report

### **Colleague Involvement**

All colleagues receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, area management meetings, senior team meetings and listening events. Colleagues' views are gathered and collated through these various media and contribute to service improvement plans to ensure that the teams are constantly moving forward. These plans, in turn, contribute to the Charity's business plan.

### **Executive Pay and remuneration**

Executive pay levels are established in line with the Group Remuneration Strategy, which provides for pay to be set in the context of the relevant external market, informed by benchmarking. The Managing Director's pay is determined by Group Remuneration & Nominations Committee. Salary multiples between pay at the top and bottom of the Charity are regularly monitored and are taken into consideration when setting pay.

### **Relationships with Other Organisations**

Discovery seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided. In partnership, Discovery and Somerset Community Foundation have continued to promote the work of Discovery as a Social Enterprise and Charity and the unique potential it has in investing part of its surplus in new initiatives to improve the lives of people with learning disabilities and/or autism in Somerset, and/or support the families of people with a learning disability.

## Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

To support the Charity to deliver its ambitions, Discovery continued to engage with the National Development Team for Inclusion (NDTi); a nationally recognised organisation that works to enable people to live the life they choose.

Discovery's Managing Director is a member of Somerset Safeguarding Adult Board, which enables the Organisation to draw on a wide range of best practice approaches and learning. This valuable multi-agency collaborative presents a welcome opportunity to further inform Organisational practice and serves as a helpful reminder of the individual and collective responsibility of member Organisations to preserve and promote the human rights and wellbeing of people in receipt of its services.

### Objectives and Activities

Discovery supports people with learning disabilities, autism, challenging behaviour and complex needs. People with learning disabilities and their families are at the heart of everything we do, and we wish every person supported to have a great life, with excellent outcomes.

Our values which drive all we do are:

Ambition	helping people be the best they can be
Courage	being brave enough to make a difference
Integrity	being honest and fair in all the things we do
Partnership	working with other people to make a bigger difference
Respect	treating everyone fairly and knowing that everyone's voice is important

We continue to develop our capacity and expertise to provide a range of services for people with particular needs such as autism, complex and challenging behaviour, young people in transition and people who wish to live independently.

### Strategic Report: Achievements and Performance Delivery of Public Benefit

In accordance with our objectives, Discovery benefits people with learning difficulties and/or autism in the Somerset area. Our main funding comes from the local authority, Somerset County Council (SCC), and therefore the majority of beneficiaries are referred via the local authority. We offer places in our Community Outreach service, the services of the supported employment team, residential properties and supported living schemes to individuals not funded by the local authority, however a cost is still attached to those placements. Discovery aims to keep placement fees to the minimum required to cover the Charity's costs.

Discovery works in a way that is personalised, delivering support to people based on their individual needs and wishes, offering choice and control in all aspects of service delivery.

## Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Trustees consider that they have complied with the duty in the Charities Act 2022 to have due regard to the public benefit guidance published by the Charity Commission.

### Achievements

Discovery has increased its support delivery, providing 2,000 hours of support more per week than when compared to the same period last year. This is supporting the people we support to do more and promoting even greater quality of life outcomes for many.

We have focused on the importance of consistent agency and ensuring that they get to know people better, whilst continuing to grow our own in house agency (peripatetic) team. In addition, we have taken steps to move our 151 relief colleagues to the central line management of the peripatetic team to ensure better engagement, consistency of support and to support capacity release for our Managers.

It is of note that the Organisation is retaining more colleagues – voluntary turnover improving by 4.5% and total turnover improved by 4.4% when compared to the same period last year, with recruitment continuing in an upward direction.

We have established specific meetings with Somerset Council's commissioners and social work lead, which has supported plans to close some homes that are very poor and would need significant investment to bring them to good order and supported people to find new homes where they can feel happy and safe. We continue to focus on incompatibility and supporting better outcomes for people who are plainly unhappy with other people they live with, although much progress has been made and it has been pleasing to evidence so many examples of how peoples world and opportunities have opened up as a result of moving to a different home.

In 2023/24 we introduced 'observations of support practice', which is helping our Managers provide feedback to colleagues on the quality, standard and consistency of the support they provide as well as enhancing our appreciative enquiry process in respect of medication events and safeguarding enquiries to inform learning and improve the quality and safety of our practice. Two of our Registered Care Homes, Newholme and The Maples received 'Good' ratings from the Care Quality Commission, with The Maples retaining their 'outstanding' in the domain of 'responsive'. We have also recognised significant improvements in our internal quality reviews with a number of homes achieving 'Outstanding', most particularly in the domains of 'responsive' and 'well led'.

We are telling more stories about the good things we do and have redesigned our 'welcome' video to showcase the positive impact of social care, whilst continuing to focus at any given opportunity, how essential it is to work in partnership with families, highlighting the vitally important role they play within a persons circle of support.

In terms of our workforce and in collaboration with Unison South West, we have significantly improved support worker pay, achieving our Organisational ambition to align to NHS Band 3 care worker rate as well as reducing sickness absence (including covid) absence days by 3.72 days per colleague, with the

## Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Operational area of Yeovil and South Somerset reducing by 7.69 days and sitting below the organisations average of 11 days per colleague.

We have welcomed new opportunities in Minehead and Taunton, with Roselight House and Eliot Court supported living homes joining the Discovery family and continued to support people into meaningful paid employment, developing a new internship with Leonardo (one of the UK's leading aerospace companies).

### Plans for Future Periods

It is our aim during the next financial year to further the work that commenced in the latter part of the financial year in respect of a trusted assessor project. The project entails working in partnership with Somerset Council and 'My life my futures' colleagues to prioritise and conduct support reviews, with a commitment to finding opportunities to support the people we support to increase their independence and reduce the need for paid support. The importance of engaging people we support and their families at the earliest stage to ensure that any reviews conducted seek to combine their 'annual' review at the same time as their person-centred review so that they are not being asked the same or similar questions twice will be of vital importance.

Having secured interim grant funding to enable the continuation of employment support services once the current contract for the service with Somerset Council comes to an end in August 2024, our focus for the year ahead will be on further developing a financially sustainable model of support. Our plans here will look to safeguard employment services within the County, whilst expanding and growing the offer through new partnerships and projects, whilst continuing to explore new and alternative funding mechanisms.

The vital importance of caring for carers will pick up greater momentum in the year ahead. Having successfully extended the regulated activities of our short break services, which has not been without challenge, we are ready to embark on the delivery of 'at home' short break (respite) services, which will support more families to take a break from their main carer responsibilities.

Following the successful move to digital support planning through 2023/24, our aim for the year ahead is to focus on improving, as or where required, the quality of the information we hold about the people we support. In addition, refocusing our attention on setting, measuring and monitoring the goals and quality of life outcomes of the people we support to support evidence-based practice, will feature highly as we work through the trusted assessor project.

With a commitment from Cornwall Council to develop a new strategic partnership with Discovery this has enabled the Organisation to enter into a new market and presents an opportunity for further scale and growth. However, it will be essential for the year ahead to focus on the development of further partnerships, most particularly with Registered Social Landlords to build new offers to effectively support Cornwall to achieve the ambitious plans set out within its Housing, Care and Support strategies.

## Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

### Financial Review

The net movement in funds for the year ended 31 March 2024 was a surplus of £1,666k (2023: £1,044k) after £868k (2023: £362k) was designated to fund social projects in Somerset.

### Strategic Risks and their management

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

**Workforce** – Whilst there continues to be a risk that we will not be able to recruit and retain sufficient quality and quantity of staff to meet organisational need. We maintain an ongoing focus on workforce engagement. Discovery invests in the training, development and wellbeing of colleagues to ensure that the right resources are available to support them. We utilise many opportunities to listen to our colleagues and are committed to act on their feedback, a strategy which has resulted in our affiliated accreditation as a Great Place to Work for five years in a row as a Dimensions Group subsidiary.

**Reduced public spending** – the sector that the organisation operates in continues to undergo significant and radical change and it is clear that public services in the UK will remain under intense financial pressure for many years. Discovery has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to proportionately reduce its overhead and operational costs whilst protecting the support that it provides to people.

**Regulation and Quality** – the expectations of Discovery's customers and stakeholders regarding service quality are increasing, furthermore regulatory frameworks are continuing to evolve. In particular, the organisation's main regulators, the Care Quality Commission (CQC), Homes England/The Regulator of Social Housing and the Charity Commission have higher expectations of leadership and governance. We continue to keep Quality at the heart of everything that we do, ensuring that we maintain and embed best practice that is in line with our values and the requirements of our regulators. We ensure that actions to mitigate against adverse events are implemented, monitored and lessons are learned.

**Sustainability and Business Systems** – We maintain an ongoing focus to ensure the Organisation stays sustainable in a fast-moving environment of improved technology, business systems and cyber risks. We benefit from the Dimensions Group's enterprise and information systems to ensure we have the right architecture to support the organisation's performance with better data, better reporting, and better integration.

The Charity has developed plans to mitigate these risks.

### Reserves policy

The Trustees are aware that the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. The charity has financial reserves that are a combination of designated, and general reserves. The designated funds are unrestricted, but which have been allocated for social investment. The Trustees consider that the target available reserves, excluding designated should be between two and three months of operational expenditure, which would equate to a range between £5.2m and £7.9m. After six years of trading the Trustees are pleased with the progress made reaching this target with reserves at 31st March of £7.8m, general fund £6.6m and designated fund £1.2m.

## Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

### Going Concern

Discovery is forecasting a surplus for next year from its main operational activities and has sufficient cash in the bank to provide adequate resources for the group's day-to-day operations. The Board, after reviewing the charitable company budget for 2024/25, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

### 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.

## Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

### Provision of Information to Auditor

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

### Auditor

A resolution to re-appoint Crowe LLP will be confirmed by the Board after the Charity's forthcoming annual general meeting.

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



.....  
**Richard Crompton**

**Chair**

Dimensions Somerset SEV Limited trading as Discovery

1230 Arlington Business Park

Theale Reading

RG7 4SA

20<sup>th</sup> September 2024



**Crowe LLP**  
**Independent Auditor's Report to the Members of**  
**Dimensions Somerset SEV Limited trading as Discovery**

### **Opinion**

We have audited the financial statements of Dimensions Somerset SEV Limited for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such

**Crowe LLP**  
**Independent Auditor's Report to the Members of**  
**Dimensions Somerset SEV Limited trading as Discovery**

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.

**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

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but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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

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

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2022, 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 and revenue, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Care Quality Commission and Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have

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properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
**Julia Poulter**

**Senior Statutory Auditor**  
**for and on behalf of Crowe U.K. LLP**

*Statutory Auditor*

55 Ludgate Hill  
London EC4M 7JW

**26 September 2024**

**Dimensions Somerset SEV Limited trading as Discovery**  
**Statement of Financial Activities for the year ended 31 March 2024**

**Statement of Financial Activities**

		<b>Total Unrestricted Funds 2024 £'000</b>	<b>Total Unrestricted Funds 2023 £'000</b>
	<i>Note</i>		
<b>Income</b>			
Incoming resources from charitable activities:			
Provision of person-centred support:			
Fees for support services	2	35,815	32,456
		<hr/>	<hr/>
		<b>35,815</b>	<b>32,456</b>
		<hr/>	<hr/>
<b>Expenditure:</b>			
Charitable activities:			
Provision of person-centred support	3	34,149	31,412
		<hr/>	<hr/>
<b>Total Outgoing Resources</b>		<b>34,149</b>	<b>31,412</b>
		<hr/>	<hr/>
<b>Net Income for the year</b>		<b>1,666</b>	<b>1,044</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Reconciliation of funds:</b>			
<b>Funds as at 1 April</b>		<b>6,165</b>	<b>5,121</b>
<b>Funds as at 31 March</b>		<b>7,831</b>	<b>6,165</b>
		<hr/> <hr/>	<hr/> <hr/>

The figures above relate to continuing activities.

The accompanying notes on pages 23 to 34 form part of these financial statements.

## Dimensions Somerset SEV Limited trading as Discovery

Company Registration Number: 10257343

Charity Registration Number: 1172574


### Balance Sheet as at 31 March 2024

		2024	2023
	<i>Note</i>	£'000	£'000
<b>Fixed assets</b>			
Tangible assets	9	17	20
<b>Current assets</b>			
Debtors	10	13,000	10,869
Cash at bank and in hand		1,806	1,782
		<hr/>	<hr/>
		<b>14,806</b>	<b>12,651</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	11	(6,988)	(6,477)
		<hr/>	<hr/>
<b>Net current assets</b>		<b>7,818</b>	<b>6,174</b>
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>7,835</b>	<b>6,194</b>
Provisions for liabilities	13	(4)	(29)
		<hr/>	<hr/>
<b>Total net assets</b>		<b>7,831</b>	<b>6,165</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>The funds of the charity</b>			
Unrestricted income funds	15	7,831	6,165
		<hr/>	<hr/>
<b>Total charity funds</b>		<b>7,831</b>	<b>6,165</b>
		<hr/> <hr/>	<hr/> <hr/>

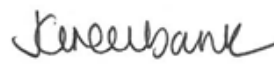
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime under the Companies Act 2006 and FRS 102.

The accompanying notes from pages 23 to 34 form part of these financial statements.

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



.....  
**Richard Crompton**  
Chair



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

# Dimensions Somerset SEV Limited trading as Discovery

## Notes to the Financial Statements for the year ended 31 March 2024

### I. Accounting policies

#### Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Board, after reviewing the charitable company budget for 2024/25, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

Discovery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Income recognition

##### *Fees for support services*

Fees for support services represent care charges and grants receivable from Primary Care Trusts and local authorities, under grant funding agreements, for services provided in the year by Discovery for care and supported living, including charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met (see note 12).

##### *Donations*

Donations are recognised when the Charity receives such in cash.

##### *Apportionment of direct staff, occupancy, and other costs*

Direct colleagues, occupancy and other costs have been apportioned to the relevant section of the Income and Expenditure account on the basis of costs of the staff engaged on operations dealt with in these financial statements.

##### *Fixed assets and depreciation*

All assets are stated at cost less depreciation with the exception of donated assets, which are initially included at their fair value as at the date of donation. Assets having a value below £1,000 are not

## Dimensions Somerset SEV Limited trading as Discovery Notes to the Financial Statements for the year ended 31 March 2024

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	3-7
Vehicles	4

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

The Charity has assessed whether there is any indication that any asset may be impaired and has found none.

### Expenditure

All expenditure including support costs, other than that which has been capitalised, is charged against income on an accrual's basis. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

- a) costs attributable solely to one activity are allocated to that activity.
- b) costs attributable to more than one activity are apportioned between activities as follows:
  - colleagues and occupancy costs are apportioned on the basis of estimated person hours spent on each different activity;
  - communication, stationery and printing and computer costs are apportioned based on estimated usage for each activity; and
  - depreciation is apportioned based on the estimated usage of the relevant assets.

Governance costs relate to the costs of running the Charity as a statutory body and include audit fees, certain legal and professional fees, and the costs of Trustee and member meetings. No support costs are allocated to governance costs as any allocation would be immaterial.



## Dimensions Somerset SEV Limited trading as Discovery Notes to the Financial Statements for the year ended 31 March 2024

### Operating leases

Under section 20 of FRS 102, the Charity classifies the lease of properties and vehicles as operating leases; the title to the properties and vehicles remains with the lessor. The property leases are for ten years or less, whilst the economic life of such properties is normally sixty years.

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Management assesses recoverability of trade debts and provisions are applied on debts deemed doubtful of recovery in line with the Group's policy as follows:

Less than 180 days	0%
181 days to 360 days	50%
Above 360 days	100%

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### Unrestricted funds

Unrestricted funds represent those assets, which may be used at the Trustees' discretion for any purpose consistent with the aims of the Charity. The designated fund is the portion of the unrestricted funds of the Charity that has been set aside to fund social projects within Somerset by the Trustees. Designated funds are expected to be spent within 12-24 months of being earmarked.

### Transfers between funds

Transfers are made between funds as follows: an amount of net income, decided upon each year by the Trustees, is transferred to a designated fund earmarked to fund social projects in Somerset.

### Pension costs

The Charity operates defined contribution pension schemes. The costs under these schemes are charged to the income and expenditure account as incurred. The Charity also contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regard to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.

## Dimensions Somerset SEV Limited trading as Discovery Notes to the Financial Statements for the year ended 31 March 2024

### Significant judgements and estimates

To prepare the accounts, trustees and management have made judgments and estimates. The most significant are:

- **Income recognition:** The charity receives a range of income stream and the approach to accounting for them is covered by income recognition policy above.
- **Provisions and accruals:** Provisions such as bad debts and accruals for expenditure require assumptions and estimation techniques. These are based on experience, knowledge of management and evidence of past experience.
- **Cost allocation and recharges:** The allocation of support costs requires a judgment as to what the most appropriate cost drivers are to apply.

In the view of the Trustees, no assumptions concerning the future of estimation uncertainty affecting asset and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

### Statement of cash flows

Discovery has taken advantage of the disclosure exemption granted to qualifying entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions (UK), and further details on how to view these accounts can be found in note 20 of these accounts.

## 2. Provision of Person-Centred Support Analysis of Income

	2024	2023
	£'000	£'000
<i>Fees for support services</i>		
Income from support services	35,815	32,456
	<hr/>	<hr/>
	<b>35,815</b>	<b>32,456</b>
	<hr/> <hr/>	<hr/> <hr/>

**Dimensions Somerset SEV Limited trading as Discovery**  
**Notes to the Financial Statements for the year ended 31 March 2024**

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

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Support costs (note 4)	21,873	19,687
Occupancy costs	2,346	2,813
Other costs	9,827	8,801
Depreciation (note 9)	2	5
Governance costs (note 6)	101	106
	<u>34,149</u>	<u>31,412</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Wages and salaries	19,223	17,043
Colleague training	309	327
Social security costs	1,553	1,398
Employer's pension contributions	788	919
	<u>21,873</u>	<u>19,687</u>

Included in payroll costs for the year is redundancy payment of £64k (2023: £48k). None of the Trustees (or any persons connected with them) received any remuneration during the year for their Trustee roles. Trustees were reimbursed £1k for travel expenses (2023: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2023: £nil).

**Dimensions Somerset SEV Limited trading as Discovery**  
**Notes to the Financial Statements for the year ended 31 March 2024**

**5. Colleagues**

	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Number</b>
	<b>Headcount</b>	<b>Headcount</b>	<b>*FTE</b>	<b>*FTE</b>
Average Number of Colleagues				
Colleagues directly providing person-centred support	851	794	579	518
Administrative colleagues	50	57	42	51
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>901</b>	<b>851</b>	<b>621</b>	<b>569</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

\*FTE: Full Time Equivalent.

Remuneration of colleagues (including taxable benefit in kind, excluding employer's pension contribution) exceeding £60,000 in the year is in the following bands:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£70,000 to £79,999	0	2
£60,000 to £69,999	3	3

**6. Governance Costs**

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Meetings	46	32
Legal and professional fees	40	60
Audit of financial statements	15	14
	<hr/>	<hr/>
	<b>101</b>	<b>106</b>
	<hr/> <hr/>	<hr/> <hr/>

**Dimensions Somerset SEV Limited trading as Discovery**  
**Notes to the Financial Statements for the year ended 31 March 2024**

**7. Net Expenditure For The Year**

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
This is stated after charging:		
Depreciation	1	5
Audit of these financial statements	15	14
Operating leases – land and buildings	515	468
Operating leases - vehicles	232	204
Operating leases - photocopiers	2	10
	<u>          </u>	<u>          </u>

**8. Taxation**

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

**Dimensions Somerset SEV Limited trading as Discovery**  
**Notes to the Financial Statements for the year ended 31 March 2024**

**9. Tangible fixed assets**

	<b>Fixtures, fittings, and office equipment</b>
	<b>£'000</b>
<b>Cost or Valuation</b>	
At 1 April 2023	49
Additions	2
Disposals	(11)
	<hr/>
At 31 March 2024	<b>40</b>
	<hr/>
<b>Depreciation</b>	
At 1 April 2023	29
Charge for the year	1
Disposals	(7)
	<hr/>
At 31 March 2024	<b>23</b>
	<hr/>
<b>Net book value</b>	
At 31 March 2024	<b>17</b>
	<hr/> <hr/>
At 31 March 2023	<b>20</b>
	<hr/> <hr/>

**Dimensions Somerset SEV Limited trading as Discovery**  
**Notes to the Financial Statements for the year ended 31 March 2024**

**10. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Trade debtors	2,852	3,150
Other debtors	-	33
Prepayments and accrued income	731	286
Amounts due from Group Companies	9,417	7,400
	<hr/>	<hr/>
	<b>13,000</b>	<b>10,869</b>
	<hr/> <hr/>	<hr/> <hr/>

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

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Trade creditors	296	410
Other creditors	112	58
Accruals	1,454	1,687
Deferred income (note 12)	3,821	3,949
Taxation and social security	341	373
Amounts owed to Group and associated undertakings	964	-
	<hr/>	<hr/>
	<b>6,988</b>	<b>6,477</b>
	<hr/> <hr/>	<hr/> <hr/>

**Dimensions Somerset SEV Limited trading as Discovery**  
**Notes to the Financial Statements for the year ended 31 March 2024**

**12. Deferred income**

	<b>£'000</b>
Balance as at 1 April 2023	3,949
Amount released to income earned from charitable activities	(3,949)
Amount deferred in year	3,821
	<hr/>
Balance as at 31 March 2024	3,821
	<hr/> <hr/>

Deferred income comprises advance billing for services which ended after the reporting date. The portion of the invoice relating to the next reporting period has been deferred and released in the period in which the service has been delivered.

**13. Provisions for liabilities**

	<b>£'000</b>
<b>Dilapidations</b>	
At 1 April 2023	29
Released	(25)
	<hr/>
At 31 March 2024	4
	<hr/> <hr/>

**14. Share capital – non equity**

The Company, which is incorporated under the Companies Act 2006, is limited by guarantee and as such has no share capital. The liability of each member is limited to £1, being the amount guaranteed.



**Dimensions Somerset SEV Limited trading as Discovery**  
**Notes to the Financial Statements for the year ended 31 March 2024**

**15. Movement in Funds**

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Unrestricted funds:</b>					
General fund	4,967	35,815	(33,321)	(868)	6,593
Designated fund	1,198	-	(828)	868	1,238
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total unrestricted funds</b>	<b>6,165</b>	<b>35,815</b>	<b>(34,149)</b>	<b>-</b>	<b>7,831</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The General fund represents the 'free reserves' after allowing for all designated funds.

Discovery is a social enterprise formed from a ground-breaking partnership between Dimensions and Somerset County Council, together with customers, family, carers and staff. As such, it created a designated fund so that 33% of the net income generated by Discovery can be earmarked to fund social projects within Somerset. The total amount raised for this purpose to date currently stands at £4,841K (2023: £3,973K).

**16. Unrestricted funds**

	<b>£'000</b>
At 1 April 2023	6,165
Surplus for the year	1,666
	<hr/>
<b>At 31 March 2024</b>	<b>7,831</b>
	<hr/> <hr/>

**17. Capital Commitments**

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

**Dimensions Somerset SEV Limited trading as Discovery**  
**Notes to the Financial Statements for the year ended 31 March 2024**

**18. 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:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£'000	£'000	£'000	£'000
Due:				
Not later than one year	372	108	494	151
Later than one year and not later than five years	744	136	1,895	195
Over five years	-	-	389	-
	<u>1,116</u>	<u>244</u>	<u>2,778</u>	<u>346</u>
	=====	=====	=====	=====

**19. Related Parties**

Dimensions (UK), the parent of the Charity, has apportioned and charged £3,021K (2023: 2,206K) of central overhead costs to Dimensions Somerset SEV during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. Intercompany balances are settled in cash periodically. At 31 March 2023, the Charity had a receivable of £8.4M from Dimensions (UK) (2023: payable of £7.4M).

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

**20. Controlling Party**

Discovery's parent association and controlling party is Dimensions (UK) Limited, a charitable registered society under the Co-operative and Community Benefit Societies Act 2014 registered number 31192R.

The principal purpose and activities of Dimensions (UK) Limited and its subsidiaries is the provision of person-centred support packages, with housing, for people with learning disabilities and autism.

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the Charity's accounts via the website [www.dimensions-uk.org](http://www.dimensions-uk.org) or by writing to the registered office address on page 2 of this report.

## **21. Off-Balance Sheet Arrangements**

Dimensions Somerset SEV Limited, along with the other entities in the Dimensions Group, became party to a £10m Revolving Credit Facility with HSBC plc on the 7 April 2017 (ending on 7 Apr 2027), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others. Any amounts drawn down are held in the balance sheet of the parent of the Charity.

Dimensions Somerset SEV Limited also became party to a £6.5m pension bond facility with HSBC plc on 1 April 2017, whereby the liability to HSBC is guaranteed by the company and the parent Dimensions (UK) Limited.

## **22. Pensions**

Discovery contributes to the defined benefit pension scheme of some colleagues. Somerset County Council, however, retains responsibility for any scheme deficit, so no liability will fall to the Charity.

With no liability falling to the Charity in regard to the pension deficit there is no requirement for Discovery to include the FRS 102 disclosures in these accounts.