



So you can be
you

**Annual report and financial statements for
Dimensions Cymru Limited
for the year ended 31 March 2026**

Dimensions Cymru is a Company Limited by Guarantee 12531369. Registered office - The Beacon Centre, Harrison Drive, St. Mellons, Cardiff, CF3 0PJ. Registered Charity Number 1191485.

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Advisors and Other Information

Trustees	Nick Baldwin CBE - Chair Wayne (Russ) Kennedy (Dimensions Cymru Regional Managing Director) Supriya (Sherry) Malik (retired 27 th November 2025) Rhoda Iranloye Sinéad McHugh-Hicks Angela McNab (appointed 28 th November 2025)	
Group Company Secretary	Joanne Greenbank	
Group Executive Directors	Rachael Dodgson Clive Bassett Stella Cheetham Sinéad McHugh-Hicks Richard Mears Rhoda Iranloye Benedict Sutton Julia Ashley Helen Orford Samantha Smith	Group Chief Executive Officer Group Chief Financial Officer (resigned 7th July 2026) Group Director of People and Organisational Development (retired 9th May 2025) Managing Director (Dimensions (UK) Limited) (until 29th June 2026); Interim Chief Financial Officer (appointed 29th June 2026) Interim Managing Director (Dimensions (UK) Limited) (appointed 29th June 2026) Group Chief Quality, Governance and Lived Experience Officer Group Chief Digital and Information Officer Group Chief Housing and Communications Officer Group Commercial Director Group Chief People Officer (appointed 5th May 2025)
Bankers	National Westminster Bank Plc Unit L11 The Oracle Shopping Centre Reading, RG1 2AG	HSBC UK Bank Plc Level 7, Thames Tower Station Road Reading, RG1 1LX
Solicitors	Trowers & Hamlin 3 Bunhill Row London, EC1Y 8YZ	Anthony Collins Solicitors 134 Edmund Street Birmingham, B3 2ES DAC Beachcroft 25 Basinghall Street, London, EC2V 5HA
External Auditor	Crowe LLP 2nd Floor, 55 Ludgate Hill London EC4M 7JW	
Principal and Registered Office	The Beacon Centre, Harrison Drive, St Mellons, Cardiff, CF3 0PJ	

Dimensions Cymru Limited

Trustees' Report, incorporating Directors' and Strategic Report

The Trustees present their report, which incorporates the Directors' Report and Strategic Report, and the audited financial statements for the year ended 31 March 2026.

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

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

Structure, Governance and Management

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

Objectives and Activities

The principal activity and objective of the Charity is to provide people with learning disabilities and autistic people personalised support to prevent them from becoming socially excluded, which may include the provision of housing and associated services.

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

The Charity's values are:

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

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

The Company is underpinned by the Group's refreshed strategy which is underpinned by strategic pillars:

Quality	Better lives; impact for our sector
Reputation	Valued by stakeholders; a Group people want to work for and with
Scale	Supporting more people; ability to invest and deliver economies of scale
Capacity	Capacity and capability to deliver where and when it matters
Sustainability	Sustainable for stakeholders; resilient in our environment

The Board and its Role

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

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

Dimensions Cymru Board	04-Aug-25	26-Nov-25	23-Mar-26
Nick Baldwin, Chair	Apologies	Attended	Attended
Angela McNab	N/A	N/A	Apologies
Rhoda Iranloye	Attended	Attended	Attended
Russ Kennedy	Attended	Attended	Attended
Sherry Malik	Attended	Attended	N/A
Sinead McHugh-Hicks	Attended	Attended	Attended

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

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

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

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

Governance Review

The Board, Committees and Panels in the Group carry out annual Effectiveness Reviews internally and commission a triennial external governance review;

The 2025 external Governance Review had particular focus on the Committee structure. The Governance Review concluded that our “*governance is effective, that the current structure (legal entities and the committees) supports effective governance and delivery against the agreed corporate strategy and objectives. We observed a strong appetite for continuous improvement and sound awareness of the Board’s regulatory remit and responsibilities.*”

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Trustees' Report, incorporating Directors' and Strategic Report

We consider that there is an inclusive, collaborate governance culture in place which does not preclude appropriate scrutiny and challenge from Non-Executives."

The recommendations and observations identified during the Governance Review have been developed into a continuous improvement action plan which has been implemented during the remainder of the 25/26 year.

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.

Lived Experience Insight

People we support, tenants and families play an active and influential role in shaping our governance and decision-making. Insight is embedded through clear policies, structured forums and regular reporting to the Board and its Committees. The Dimensions Council, made up of people we support and tenants, meets monthly, holds the organisation to account, and directly engages with the Group Board and Executive, including through joint meetings that focus on understanding real lived experience and the impact of decisions. Listening Events, Working Together for Change activity, consistent reporting, and the use of lived-experience stories at meetings ensure both positive and challenging perspectives inform priorities, performance monitoring and strategic choices. As a result, insight from people we support and tenants is not advisory, but integral to how the Group governs itself. The Governance Review 2025 considered *"Dimensions to be an exemplar in its approach to hearing and considering the voice of people supported and their families....driven by a strong culture and varying mechanisms, both outside and within the formal governance structure"*.

The skills, qualities and experience required by the Board from its Trustees

The Board audits the skills, qualities, and experience that it requires. Each year Trustees self-assess their skills and experience against a set of key areas and have a peer-to-peer conversation to sense-check their assessments. These skills areas are reviewed in line with the organisational Strategy, with changes made to add or remove skills accordingly. The assessment of skills is overseen by the Group Remuneration & Nominations Committee and informs the Recruitment & Succession Policy and plans.

Where gaps are identified, this informs the succession planning and recruitment of Trustees.

The 2025 Governance Review found that *"membership is composed of individuals with the relevant skills, experience and competency to govern the business of the organisation well, and diversity amongst the Board is currently solid and includes various members with lived experience."* As a result of recommendations in the Governance Review we reviewed our skills and competency assessment framework.

During 2025/26, the Group Board and wider Non-Executive membership comprised of:

- **Experts** - those who have specialist skills, up-to-date knowledge, and recent extensive experience in this area. They are likely to be working, or to have worked, in this field as a profession and are

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likely to have a relevant qualification where applicable They can lead discussions on topics and influence the outcome using their skills, knowledge and experience.

- **Practitioners** – those who can be an active participant in discussion on topics, making valuable contributions with their skills, recent knowledge and significant experience
- **Competent scrutineers** – those who know the right questions to ask to bring out the skills, knowledge and experience of others on this topic

General business

Strategic planning and setting objectives
Risk management, oversight & assurance
Internal controls and delegations frameworks
Monitoring performance, scrutiny & critical evaluation
Appreciation of the role of Non-Executives
Mergers and Acquisitions
Business Development
Strategic partnerships/partnership working with other organisations
Organisational Development
Change Management
Human Resources
Industrial Relations
IT Strategy and Systems
Public perception and reputation management
Environmental Sustainability
Social value and community investment
Large-scale project management

Finance and audit

Financial strategy and business planning
Value for money and efficiency
Treasury management
Accounting and financial performance monitoring
Audit and the work of Audit Committees
Pensions
Social Housing Finance

Involvement and engagement

Involvement and engagement activities for people with learning disabilities and/or autistic people
Involvement and engagement activities for social housing tenants
Knowledge of the needs and aspiration of people supported and tenants
Knowledge of the needs and aspirations of families (of the people we support and our tenants)

Legal and regulatory

Governance in a regulated sector
Social care legal and regulatory requirements
Social housing legal and regulatory requirements
Employment law
Equality and diversity legislation and regulations
Health and safety legislation and regulations
Data protection legislation and regulations
Company Law
Charity Law

Social housing

Social housing management
Social housing property compliance
Housing development
Strategic asset management
Repair and maintenance

Fundraising

Fundraising

Care and support

Provision, or receipt, of care and support services
Provision of services to people with learning disabilities
Provision of services to autistic people
Provision of services to people with special educational needs
Provision of services for children and young people
Service commissioning and procurement
Provision of mental health services
NHS commissioning
Understanding of NHS plans, organisation, processes
Employment services
Safeguarding

Marketing & Communications

Strategic Communications
Internal Communications
Digital Communications
Marketing
Public Relations
Public Affairs & Campaigning (including influencing of Government)
Market Research

In addition to the skills, knowledge and experience areas above, we look for the following competencies and behaviours in our Trustees:

- Effective communication
- Working as part of an effective team
- Leadership
- Analysing and scrutinising
- Directing strategy
- Lived Experience focused
- Self-management and development
- Partnerships and relationships

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.

The recruitment process includes informal meetings with members of the Group Executive Team, visits to homes 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.

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One new Trustee was appointed during the year.

Learning & Development for Trustees

Trustees are able to attend appropriate training at the expense of the organisation to help them fulfil their Board role most effectively. This includes Safeguarding Adults, Fraud Awareness GDPR, Cyber Security, Health & Safety and Oliver McGowan Learning Disability & Autism Training which is essential training.

Members Briefings are arranged on an ad-hoc basis on key topics. During 2025/26 this included, cyber security, EDI, and individual service funds. A session with the organisation's Health & Safety solicitor was also held, focusing on Director responsibilities and learning from serious incidents. Effectiveness surveys and Trustee appraisal conversations also identify any learning and development needs either for individuals or Committees as a collective.

Employee Involvement

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

The Charity has a colleague forum and a health and safety forum that include representatives from each locality. Colleagues views are gathered and collated through these various media and contribute to service improvement plans to ensure that the teams are constantly moving forward. These plans, in turn, contribute to the Charity's business plan.

Modern Slavery and Human Trafficking Statement

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

Relationships with Other Organisations

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

Strategic Report: Achievements and Performance

Delivery of Public Benefit.

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

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

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Trustees' Report, incorporating Directors' and Strategic Report

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

The Trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements

Quality and Compliance

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

Even Better Lives for Even More People

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

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

Choice and Voice

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

Being a Good Employer

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

Social Impact and Wellbeing of Future Generations

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

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

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

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

Plans for Future Periods

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

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

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

Financial Review

The net movement in funds for the year ended 31 March 2026 was a surplus of £12k, compared with a deficit of £99k in 2025. The improvement in the current year reflects increased revenue, together with the Directors' continued focus on maintaining tight control over costs.

Strategic Risks

The Trustees discuss and assess the strategic risks to which the Charity is exposed in line with the Group Risk & Management Framework. There are clearly defined management responsibilities for the identification, evaluation, and control of significant risks in line with the Group approach, with continuous risk assessment and active management of business risks, including the maintenance of a strategic risk map, which identifies the controls and assurances in place, and highlights any gaps requiring further action. The Trustees discuss this at each meeting.

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

Workforce – the increasing Real Living Wage mandated by the Welsh Government continues to put a pressure on our ability to compete for workforce in a candidate led market however we continue to work in partnership to influence and raise the importance of fair pay for social care workers. This risk is partly mitigated by our approach of having two pay increases for frontline colleagues each year. We maintain an ongoing focus on workforce engagement. Dimensions invests in the training, development and wellbeing of colleagues to ensure that the right resources are available to support them. We utilise many opportunities to listen to our colleagues and are committed to act on their feedback, a strategy which has resulted in our accreditation as a Great Place to Work for eight years in a row.

We have identified an emerging risk relating to ongoing and forthcoming changes in employment legislation. In combination with increased recruitment challenges caused by a constriction in the availability of overseas workers to the social care sector, and consequent greater demand for colleagues from the domestic labour market there is a risk to our workforce stability. We have developed a targeted strategic workforce plan and are working to ensure that we have strengthened domestic recruitment pipelines in place, including for young people entering work.

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. There is a risk that the increased financial pressures may impact our long term sustainability and our ability to provide good quality support to people. Dimensions has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to proportionately reduce its overhead and operational costs whilst protecting the support that it provides to people. The Group also manages liquidity risk via a revolving credit facility.

Regulation and Quality – the expectations of Dimensions' customers and stakeholders regarding service quality are increasing, furthermore regulatory frameworks are continuing to evolve. In particular, the organisation's main regulators, the Care Inspectorate Wales (CIW) and the Charity Commission have higher expectations of leadership and governance. Our overall aim is to reduce the risk of poor adherence to health monitoring and poor quality practices and support. In response we have maintained our focus on continuous quality improvement, learning from when things go wrong, mitigating adverse events and embedding good quality control, assurance and improvement. This approach is underpinned by our Quality Management Framework.

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

The Group has developed plans to mitigate these risks as described within the risk summaries.

Internal Controls Assurance Framework

The Board of Trustees has ultimate and overall responsibility for maintaining a robust systems of internal control appropriate to the business and operating environment. The framework adopted by the Group is designed to manage the risks to the achievement of strategic objectives and to provide reasonable assurance against material misstatement, loss or failure.

The Group Audit & Risk Committee annually carries out a review of the effectiveness of the systems of Internal Control in order to fulfil the responsibilities set out in its Terms of Reference and to provide assurance to the Board in making this statement.

The Committee has received assurances from management and external advisors that adequate and effective systems of internal control which support the Group culture of continuous improvement and are aligned to the identified Strategic Risks have operated through 2025/2026, and that there have not been any control weaknesses that would cause significant misstatement or loss.

Whilst there is no absolute assurance that all risks can be eliminated through operation of the internal controls, the Board received assurance that:

- Risk management and internal control arrangements continue to operate effectively across the organisation in line with the agreed Risk Management & Assurance Framework, with risk registers regularly reviewed and updated and strategic risks formally documented, scored and supported by defined controls and monitoring arrangements approved by the Board.
- Where controls are identified within the risk framework, these are in place, and the implementation of any control improvements is monitored by management, and through the governance structure's relevant Committees and the Board, including actions arising from Internal Audit.

- Operational risks are also identified and managed, with appropriate controls in place or under development.
- The financial and operational control environment is supported by formal policies, procedures and documented systems, with clear ownership assigned to experienced and appropriately qualified staff and approval at the relevant governance level.
- Performance management processes are embedded to maintain standards, as well as robust approaches to recruitment, retention and training policies for colleagues.
- There is strong engagement with Internal Audit and external audit, with independent assessment of the control environment, and recommendations implemented or subject to agreed action plans overseen by the relevant Committee and Board.
- The organisation takes reasonable and proportionate measures to ensure compliance with relevant regulatory standards and legal requirements, with plans in place to address any identified gaps.

Reserves Policy

The Trustees are aware that the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. The target is to retain reserves equivalent to an amount up to one month's expenditure, equating to around £1.3m which the Trustees believe would tide the Charity over should there be any unexpected interruptions to regular funding.

At 31 March 2026, Dimensions Cymru was meeting its reserves policy with unrestricted income funds of £1,767k (2025: £1,755k). The Trustees believe that this puts the Charity in a position for the future and that future incoming resources will be sufficient to meet the needs of the Charity in delivering its charitable objects.

As at the 31 March 2026 there were no restricted reserves (2025: £nil) that were not available for the general purposes of the charity.

Going Concern

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

The Trustees have approved a budget for 2026/27, which is incorporated into the Group's budget and cashflows, which indicates that, taking account of reasonably possible downsides, the Charity will have sufficient funds to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements. The Trustees have also reviewed a detailed 12–15 month cash flow forecast, which demonstrates that there will be sufficient liquidity throughout the assessment period and provides additional assurance over the Charity's ability to meet its obligations as they fall due.

On this basis, and after making appropriate enquiries, reviewing the annual Group stress test activity and the refreshed 2027 Group Strategic plan (both of which consider the Charity and its part in the Group) the Trustees confirm (taking account of changes arising from the current economic/resourcing environment challenges) that they have a reasonable expectation that the Charity has adequate resources to continue in its operational existence for the foreseeable future. For this reason, the Trustees continue to adopt the going-concern basis in preparing the financial statements.

Statement of Trustees' Responsibilities in Respect of the Trustees' Annual Report and the Financial Statements

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

Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *the Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

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

Provision of Information to Auditor

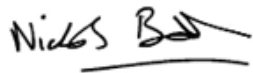
In the case of each person who was a trustee at the time this report was approved, so far as that trustee was aware, there was no relevant available information of which the auditors were unaware; and that trustee had taken all steps that the trustee ought to have taken as a trustee to make himself or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

Auditor

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

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Trustees' Report, incorporating Directors' and Strategic Report

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

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

Nick Baldwin CBE

(Chair, Dimensions Cymru Board of Trustees)

27 August 2026

Opinion

We have audited the financial statements of Dimensions Cymru Limited ('the charitable company') for the year ended 31 March 2026 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 2026 and of income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Crowe LLP

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit,

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Care Quality standards, General Data Protection Regulation (GDPR), Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Group Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and revenue, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, Care Inspectorate Wales (CIW) and reading minutes of meetings of those charged with governance.

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

Crowe LLP

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

irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



.....

Julia Poulter

Senior Statutory Auditor

For and on behalf of Crowe U.K. LLP

Statutory Auditor

London

21st September 2026

Dimensions Cymru Limited
Statement of Financial Activities for the year ended 31 March 2026

	Note	2026 £'000	2025 £'000
Income			
Fees for support services	2	15,608	13,507
		15,608	13,507
Expenditure			
Provision of person-centred support	3	15,596	13,606
Total Comprehensive (Loss)/income for the year		12	(99)
Reconciliation of funds:			
Fund balances as at 1 April		1,755	1,854
Fund balances at 31 March		1,767	1,755

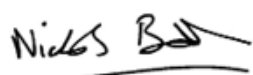
The figures above relate to continuing activities. All income and expenditure relates to unrestricted funds.

The accompanying notes on pages 21 to 29 form part of these financial statements.

Dimensions Cymru Limited
Company Registration Number: 12531369
Charity Registration Number: 1191485
Balance Sheet As At 31 March 2026

	Note	2026 £'000	2025 £'000
Fixed assets			
Tangible Assets	6	1	4
Current assets			
Debtors	7	4,392	3,026
Cash at bank and in hand		356	1,111
		4,748	4,137
Liabilities			
Creditors: amounts falling due within one year	8	2,982	2,386
Net current assets		1,766	1,751
Total assets less current liabilities		1,767	1,755
Creditors: amounts falling due after more than one year		-	-
Total net assets		1,767	1,755
The funds of the charity			
Unrestricted income funds		1,767	1,755
Total charity funds		1,767	1,755

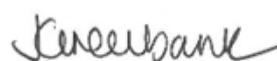
The accompanying notes on pages 21 to 29 form part of these financial statements. The financial statements were approved by the Trustees and authorised for issue on 27 August 2026 and signed on their behalf by:



.....

Nick Baldwin CBE

Chair



.....

Joanne Greenbank

Company Secretary

I Accounting policies

Basis of preparation

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

The Trustees, after reviewing the Charity's budgets for 2026/27, and the Group's medium term financial position as detailed in the 2027 refreshed strategy, are of the opinion that, taking account of severe but plausible downsides, the Charity has adequate resources to continue in business for at least 12 months from the date of approval of these accounts. In order to reach this conclusion, the following have considered:

- Care fee uplift – A strategic approach is taken to negotiate an annual increase in care and support fees with our commissioners, to ensure contracts remain financially viable. Monthly performance reviews are undertaken at contract level to monitor this;
- Liquidity – the Group's year end cash balance of £18m and unutilised credit facilities of £10m which gives significant headroom for committed spend and other forecast cash flows that arise;
- The group's ability to withstand other adverse scenarios such as higher interest rates and number of void properties.

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

Income recognition

Fees for support services

Fees for support services represent care charges and grants receivable from Local Health Boards and local authorities, under Supporting People contracts, for care and supported living services provided in the year by Dimensions Cymru, including Supporting People grants and charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, being the point at which service is delivered and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met.

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2026

Income from rents and service charges

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

Donations

Donations are recognised when the Charity receives such in cash.

Fixed assets and depreciation

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

Where an asset comprises two or more major components which have substantially different useful economic lives, each component is depreciated separately over its useful economic life.

Depreciation of tangible fixed assets is charged in annual instalments, on a straight-line basis, commencing from the date of acquisition, at rates estimated to write off their cost less any residual value over the expected useful lives which are as follows:

	Years
Furniture, fittings, and office equipment	3-7

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

The Charity has assessed whether there is any indication that any asset may be impaired and has found none. There were no indication of impaired assets at the end of the reporting period (2025: £nil).

Expenditure

All expenditure including support costs, is recognised on an accruals basis. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

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

Governance costs relate to the costs of running the Charity as a statutory body and include audit

fees, certain legal and professional fees, and the costs of Trustee meetings. No support costs are allocated to governance costs as any allocation would be immaterial.

Operating leases

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

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

Debtors

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

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

Creditors and provisions

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

Restricted funds

Any income received that is restricted as to its use is credited to a restricted fund. The charity had no restricted fund as at the reporting date.

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.

Pension costs

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

Significant judgements and estimates

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

Dimensions Cymru Limited
Notes to the Financial Statements
For the year ended 31 March 2026

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

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

Statement of cash flows

Dimensions Cymru has taken advantage of the disclosure exemption granted to qualifying entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions (UK), and further details on how to view these accounts can be found in note 13 of these accounts.

2 Provision of Person-Centred Support Analysis of Income

	2026	2025
	£'000	£'000
<i>Fees for support services</i>		
Rent charges	1,667	1,565
Charges for support services (grants)	13,941	11,942
	15,608	13,507

3 Provision of Person-Centred Support

	2026 £'000	2025 £'000
Staff costs	12,556	10,481
Occupancy costs	1,449	1,456
Other costs	1,568	1,642
Depreciation	3	3
Governance costs	20	24
Total	15,596	13,606

4 Net Income for the Year

	2026 £'000	2025 £'000
This is stated after charging:		
Audit of financial statements	20	15
Operating leases	-	-
Depreciation	3	3

5 Staff

	2026 Number Headcount	2025 Number Headcount	2026 Number *FTE	2025 Number *FTE
<u>Average Number of Employees</u>				
Staff directly providing person-centred support	368	375	303	287
Support services	7	2	7	1
	<u>375</u>	<u>377</u>	<u>310</u>	<u>288</u>

*FTE: Full Time Equivalent.

	2026 £'000	2025 £'000
<u>Employment costs</u>		
Wages and salaries	10,894	9,294
Staff Training	154	138
Social security costs	1,257	828
Pension costs	251	221
	<u>12,556</u>	<u>10,481</u>

Cymru staff are seconded from Dimensions (UK) Limited who employ them and recharge this expense to Cymru. Remuneration of colleagues (including taxable benefit in kind, excluding employer's pension contribution) exceeding £60,000 in the year is in the following bands:

	2026 Number	2025 Number
£80,000 to £89,999	1	-
£70,000 to £79,999	-	1
£60,000 to £69,999	1	1

There was no redundancy payment in the year 2026 (2025: £0k).

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

6 Tangible Fixed Assets

	Fixtures, fittings, and office equipment £'000
Cost or Valuation	
At 1 April 2025	8
Additions	-
At 31 March 2026	8
Depreciation	
At 1 April 2025	4
Charge for the year	3
At 31 March 2026	7
Net book value	
At 31 March 2026	1
At 31 March 2025	4

7 Debtors

	2026 £'000	2025 £'000
Trade Debtors	694	750
Prepayments and accrued income	349	408
Amounts due from Group Companies	3,349	1,868
	4,392	3,026

8 Creditors: Amount falling due within one year

	2026 £'000	2025 £'000
Trade Creditors	14	13
Other Creditors	326	59
Accruals	329	354
Deferred income*	462	486
Amounts due to Group Companies	1,851	1,474
	2,982	2,386

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

9 Share capital – non equity

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

10 Taxation

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

11 Capital Commitments

As at 31 March 2026, the Charity had no capital commitments (2025: Nil)

12 Related Parties

Dimensions (UK) Limited, the parent of the Charity, has apportioned and charged £1,567k (2025: £1,528k) of central overhead costs to Cymru during the year including depreciation of computer systems to Cymru during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. At 31 March 2026 the Charity had a net receivable of £1,498k from the Group (2025: £394k) for recharged central overhead costs. Intercompany balances are settled a month in arrears.

Dimensions Personalised Support Ltd subcontracts its work to other members of the group. Dimensions Cymru charge Dimensions Personalised Support 98% of the contract income value for delivering the contract. The charge during the year was £920K (2025: £843k).

There are no other related party transactions or outstanding balances during the year (2025: £nil).

13 Controlling Party

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

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

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the Charity's accounts via the website www.dimensions-uk.org or by writing to the registered office address 1230 Arlington Business Park, Theale, Reading, RG7 4SA.

14 Off-balance sheet arrangements

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

Better Lives for More People

Dimensions Cymru supports adults with learning disabilities, autistic people, individuals with complex health or forensic needs, and those with a history of behaviours of distress.

The people we support and their families are at the heart of everything we do. We want every person we support to have a great, ordinary, active life as part of their local community.

Find out more

dimensions-uk.org/dimensions-cymru

T 0300 303 9001

E enquiries@dimensions-uk.org

Find us on social media

@DimensionsUK

Our address

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

Dimensions Cymru is a Company Limited by Guarantee 12531369. Registered office, The Beacon Centre, Harrison Drive, St. Mellons, Cardiff, CF3 0PJ. Registered Charity Number 1191485.