



Dimensions Personalised Support Limited
Report and Financial Statements
for the year ended
31 March 2025

Better Lives for More People
Company Registration Number 11596744

Dimensions Personalised Support Limited

Contents

	Pages
Advisors and other information	3
Directors' Report incorporating Strategic Report	4-8
Independent Auditor's Report to the Members of Dimensions Personalised Support	9-12
Profit and loss account	13
Balance sheet	14
Notes to the Financial Statements	15-20

Dimensions Personalised Support Limited

Advisors and other information

Directors

Rachael Dodgson
Supriya (Sherry) Malik
Nick Baldwin CBE
Angela McNab
Noah Franklin
Shahana Khan OBE
Huw John
Richard Crompton, QPM
Kevin Hogarth
Matthew Campion
Richard Webb
Joanne Greenbank

Company Secretary

Principal and Registered Office

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

Bankers

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

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

Solicitor

Trowers & Hamlins
3 Bunhill Row
London
EC1Y 1YZ

Anthony Collins Solicitors
134 Edmund Street
Birmingham
B3 2ES

DAC Beachcroft
25 Walbrook
London
EC4N 8AF

External Auditor

Crowe LLP
2nd Floor, 55 Ludgate Hill
London
EC4M 7JW

Dimensions Personalised Support Limited Directors' Report

The Directors present their report and financial statements of the company for the year ended 31 March 2025.

Structure, Governance and Management

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

The principal activity and objective of the Company is the provision of personalised support to adults with learning disabilities and autistic people through other entities in the Dimensions (UK) Group. There has been no net movement in the number of contracts with various Local Authorities that are novated from other members of the Dimensions Group during the last year.

The Company'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

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

Risk Management

The Board discusses and assesses the risk to which the Company is exposed in line with the Group Risk Management & Assurance Framework. This risk management process is ongoing and members of the Executive Team, as appropriate, provide regular updates to the Board on a project-specific basis. Dimensions Personalised Support's Risk Management map is integrated with that of Dimensions (UK) Ltd.

Dimensions Personalised Support Limited Directors' Report

The Directors are aware of the briefing paper 'Use of VAT groupings in the care industry' issued by HMRC on 24th April 2025. Dimensions are engaging on this matter with HMRC, professional advisors and others impacted across the sector. HMRC have confirmed that any resultant changes required will not be applied retrospectively.

The Board and its role

The Directors have overall responsibility for the strategy, administration and control of the activities of the Company, and those who have served during the year are listed on page 3.

The Board of Directors has met five times during the year (four full Board Meetings) and one meeting with the Dimensions Council (a group of people with learning disabilities and autistic people who are supported by, or who are tenants, of Dimensions). The Board follow an agreed agenda, including management accounts and review of the strategic risk register.

Attendance at the Board was as follows:

Dimensions Personalised Support Board	13-Jun-24	22-Aug-24	28-Nov-24	27-Mar-25
Nick Baldwin, Chair	Attended	Attended	Attended	Attended
Angela McNab	Apologies	Attended	Apologies	Attended
Huw John	Attended	Attended	Attended	Attended
Kevin Hogarth	Attended	Attended	Attended	Attended
Matt Champion	Apologies	Attended	Attended	Apologies
Noah Franklin	Apologies	Attended	Attended	Attended
Rachael Dodgson	Attended	Attended	Attended	Attended
Richard Crompton	Attended	Attended	Apologies	Apologies
Richard Webb	Attended	Attended	Attended	Attended
Shahana Khan	Apologies	Attended	Attended	Attended
Sherry Malik	Attended	Attended	Apologies	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 Board has access to any professional services it may reasonably require to fulfil its statutory duties.

As a subsidiary of Dimensions (UK) Limited, Dimensions Personalised Support reports to the Dimensions Group Board, which is supported by a theme 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 Personalised Support Board:

- Group Audit & Risk Committee
- Finance & Resources Committee
- HR Committee
- Remuneration & Nominations Committee
- Quality & Practice Committee

Dimensions Personalised Support Limited

Directors' Report

- Safeguarding Panel
- Supporting Safe Living Panel

The governance of the Group is reviewed regularly through internal effectiveness reviews each year, and an external review every 3 years. This is being carried out in 2025 and an action plan will be implemented once the recommendations have been presented.

Board Directors are able to attend the appropriate training to fulfil their role on the Board appropriately and effectively, with them completing GDPR, Fraud Awareness and Safeguarding Adults training online, as well as attending Members Briefings covering key topics. Learning and development needs are identified through an annual appraisal with the Chair, and through feedback from the effectiveness reviews.

New Board Directors are recruited in line with the Group's Recruitment & Succession Policy and taking into consideration the skills and experience needed to support the Board.

No new Directors were recruited during the year.

Modern Slavery and Human Trafficking Statement

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

Going Concern

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

The Directors have approved a budget for 2025/26, which is incorporated into the Group's budget and cashflows, which indicates that, taking account of reasonably possible downsides, the Company will have sufficient funds to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements. Whilst there are no further novation's of contracts into DPS planned, it is unlikely that existing VAT grouping arrangements will cease within this timeframe. 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 Company and its part in the Group) the Directors confirm (taking account of changes arising from the current economic/resourcing environment challenges) that they have a reasonable expectation that the Company has adequate resources to continue in its operational existence for the foreseeable future. For this reason, it continues to adopt the going-concern basis in preparing the financial statements.

Directors' Responsibilities in Respect of Preparation of Directors' Report of the Financial Statements

The Directors are responsible for preparing the Directors' 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 Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

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

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

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

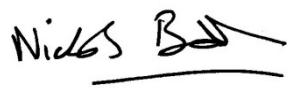
Dimensions Personalised Support Limited Directors' Report

Provision of Information to Auditor

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

This confirmation is given and should be interpreted in accordance with the provision of s418 of the Companies Act 2006.

By order of the Board

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

.....
Nick Baldwin CBE (Chair)

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

14th August 2025

Dimensions Personalised Support Limited

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

Opinion

We have audited the financial statements of Dimensions Personalised Support Limited for the year ended 31 March 2025 which comprise Profit and Loss Account, the Balance Sheet, Statement of Changes in Reserves and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The directors are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than

Dimensions Personalised Support Limited

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

the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the strategic report and the directors' report 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 have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is

Dimensions Personalised Support Limited

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

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 available 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 company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the company for fraud. The laws and

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

regulations we considered in this context for the UK operations were health and safety and taxation legislation.

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

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

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

Use of our report

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



Julia Poulter

Senior Statutory Auditor

For and on behalf of Crowe U.K. LLP

Statutory Auditor

55 Ludgate Hill

London EC4M 7JW

28th August 2025

Dimensions Personalised Support Limited
Profit and Loss Account

		2025	2024
	<i>Note</i>	£'000	£'000
Turnover		30,939	30,821
Cost of sales		(30,320)	(30,191)
Gross profit		619	630
Administrative costs		(15)	(14)
Operating profit		604	616
Profit on ordinary activities before taxation		604	616
Tax on profit for the year	3	-	-
Profit on ordinary activities after taxation		604	616
Statement of changes in reserves:			
Retained profit brought forward		616	666
Qualifying charitable distribution to parent Charity		(616)	(666)
Retained profit carried forward		604	616

The notes on pages 15 to 20 form part of these Financial Statements.

The figures above relate to continuing activities.

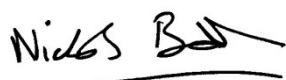
There are no other items to be included in the statement of other comprehensive income and therefore this has not been produced.

Dimensions Personalised Support Limited
Balance Sheet as at 31 March 2025

	Note	2025	2024
		£'000	£'000
Current assets			
Debtors	5	7,603	7,558
Cash at bank and in hand		1,699	695
Total current assets		9,302	8,253
Liabilities:			
Creditors: amounts falling due within one year	6	(8,698)	(7,637)
Net Current Assets		604	616
Net assets		604	616
Capital and reserves			
Called-up share capital		-	-
Profit and loss account		604	616
		604	616

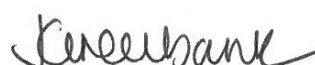
The accompanying notes on pages 15 to 20 form part of these financial statements.

The financial statements were approved by the Directors and authorised for issue on 14th August 2025 and signed on their behalf by:



.....

Nick Baldwin
Director



.....

Joanne Greenbank
Company Secretary

I. Accounting policies

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

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

a. The financial statements have been prepared on a going concern basis, under the historical cost convention and in accordance with the Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The Directors, after reviewing the company's budget for 2025/26, which is incorporated into the Group's budget and cashflows, 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 company will have sufficient funds to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

b. Turnover and revenue recognition

Turnover represents charges under Supporting People contracts, for care and supported living services provided in the year by the parent (Dimensions (UK)) and other entities in the Group. Revenue is recognised when the Company 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.

c. Taxation

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

d. Expenditure

All expenditure except audit and professional fees are incurred by parent (Dimensions (UK) Limited) and other entities in the Group and recharged to the Company up to the maximum of 98% of the Company's turnover. Such expenditure from Group includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

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

Dimensions Personalised Support Limited
Notes to the financial statements for the year ended 31 March 2025

- 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 Company as a statutory body and include audit fees, certain legal and professional fees, and the costs of Board meetings. No support costs are allocated to governance costs as any allocation would be immaterial.

d. Statement of cash flows

The Company 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 Company 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 16 of these accounts.

e. Significant judgements and estimates

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

- Income recognition: The Company 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.

f. 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%

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

2. Operating profit

This is stated after charging:

	2025	2024
	£'000	£'000
Auditor's remuneration:		
Audit of the financial statements	15	14
	<u>15</u>	<u>14</u>

3. Tax on profit on ordinary activities

Analysis of tax charge for the year:

	2025	2024
	£'000	£'000
Profit for the year	604	616
Tax charge for the year	-	-
Reconciliation-		
Profit for the year	604	616
Tax at 25% and 19%	151	117
Effect of gift aid	(151)	(117)
Tax Due	<u>-</u>	<u>-</u>

4. Staff

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

All Key Management Personnels are paid by the Parent. Directors (or any persons connected with them) did not receive any remuneration during the year for their role in DPS, and neither were there expenses incurred while serving the Board during the year. No Director received payment for professional or other services supplied to the entity charity.

5. Debtors

	2025	2024
	£'000	£'000
Trade debtors	4,006	3,789
Amounts due from group companies	2,877	2,251
Prepayments and accrued income	720	1,518
	<hr/>	<hr/>
	7,603	7,558
	<hr/>	<hr/>

6. Creditors: Amounts falling due within one year

	2025	2024
	£'000	£'000
Amounts due to group companies	8,284	7,565
Accruals and Deferred Income	414	72
	<hr/>	<hr/>
	8,698	7,637
	<hr/>	<hr/>

7. Share capital

Ordinary shares of £1 each	2025		2024	
	No	£	No	£
Allotted, called up and fully paid	1	1	1	1

8. Ultimate parent company

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

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

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the company's accounts via the website www.dimensions-uk.org or by writing to the registered office address on page 3 of this report.

9. Related party transactions

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

	2025	2024
	£'000	£'000
Dimensions (UK) Limited	29,348	29,296
Outreach 3-Way Limited	107	-
Dimensions Cymru Limited	865	895

10. Off-balance sheet arrangements

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

11. Post balance sheet event

Following the year end, the largest contract held by Dimensions Somerset SEV Limited trading as Discovery was renewed in the name of Dimensions Personalised Support Limited which will result in a significant increase in revenue for 2025/26.

12 Capital Commitments

As at 31 March 2025, the Company had no capital commitments (2024: Nil)