

A photograph of two men walking through a wooded area. The man on the left is wearing a dark blue quilted jacket and black trousers. The man on the right is wearing a black Adidas tracksuit with white stripes on the sleeves and legs. They are both looking towards the right. The background consists of many thin tree trunks and green foliage.

discovery
dimensions

So you can be
you

Annual report and financial statements for Dimensions Somerset SEV Limited for the year ended 31 March 2026

Dimensions Somerset SEV Limited (trading as Discovery) is a registered charity [and company limited by guarantee] incorporated and registered in England and Wales: company number 10257343 and charity number 1172574

Dimensions Somerset SEV Limited trading as Discovery

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Dimensions Somerset SEV Limited trading as Discovery Advisors and Other Information

Trustees	Richard Crompton QPM Angela McNab (resigned 21st November 2024; re-appointed 5th June 2025; resigned 7th June 2026) Christine Carson (resigned 5th June 2025) Rachel Ferris (resigned 5th June 2025) Michelle Caine (resigned 5th June 2025) Nicholas Heckscher (resigned 5th June 2025) Nick Baldwin CBE (<i>Chair</i>) (appointed 5th June 2025) Rachael Dodgson (appointed 5th June 2025) Shahana Khan OBE (appointed 5th June 2025) Supriya (Sherry) Malik (appointed 5th June 2025; retired 27th November 2025) Noah Franklin (appointed 5th June 2025; resigned 7th June 2026) Huw John (appointed 5th June 2025) Kevin Hogarth (appointed 5th June 2025) Richard Webb (appointed 5th June 2025) Matthew Campion (appointed 5th June 2025) Andrea Sutcliffe CBE (appointed 1st September 2025) Gillian Arukpe MBE (appointed 28th November 2025)	
Company secretary	Joanne Greenbank	
Executives	Rachael Dodgson Helen Orford Clive Bassett Stella Cheetham Samantha Smith Julia Ashley Sinéad McHugh-Hicks Richard Mears Rhoda Iranloye Benedict Sutton	Group Chief Executive Officer Discovery Managing Director & Dimensions Commercial Director Chief Financial Officer (resigned 7th July 2026) Group Director of People and Organisational Development (retired 9th May 2025) Chief People Officer (appointed 5th May 2025) Chief Housing and Communications Officer Dimensions (UK) Limited Managing Director (until 29th June); Interim Chief Financial Officer (appointed 29th June) Interim Dimensions (UK) Limited Managing Director (appointed 29th June) Chief Quality, Governance and Lived Experience Officer Chief Digital and Information Officer
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. Reading, RG1 1LX

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

Internal Auditors	TIAA Ltd Artillery House, Fort Fareham, Fareham, Hampshire, PO14 1AH
External Auditors	Crowe LLP 2 nd Floor, 55 Ludgate Hill London, EC4M 7JW
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

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

Introduction

The 2025–2026 year has been one of continued progress and growing confidence for Discovery. Building on the foundations laid over recent years, we have focused on strengthening the quality, stability and sustainability of our services, while remaining rooted in our purpose of enabling people with a learning disability and autistic adults to live good lives in their communities.

Social care continues to be a challenging environment, with ongoing workforce pressures and rising costs. Despite this, Discovery has remained resilient. Our commitment to values-based recruitment, colleague development and wellbeing has helped us retain skilled teams and deliver consistent, high-quality support across Somerset and neighbouring counties.

This year also marked our first full year of operating under Somerset's Dynamic Purchasing System. The move to individual commissioning arrangements for each person we support has reduced the complexity associated with previous contractual models and enabled a clearer, more transparent focus on individual needs, outcomes and value. We welcome this approach, which better reflects our commitment to personalised support and provides a more flexible framework for working in partnership with the local authority.

Throughout the year, we have maintained a clear focus on what matters most: safe, personalised support; strong governance; and responsible financial management. We have continued to listen to the voices of people we support and to learn from lived experience, using this insight to improve practice and outcomes. Alongside this, careful financial oversight has ensured that we remain well positioned for the future.

A key development during the year has been the further embedding of our trusted assessor role, which is increasingly supporting Somerset to respond to continued demand and resource pressures within the system. This role is a clear example of strong partnership working and shared ambition, enabling more timely and proportionate decision-making while maintaining a focus on quality, independence and positive outcomes for people.

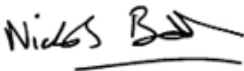
We have also begun to create a pipeline of new opportunities beyond Somerset, most notably in Cornwall and neighbouring local authorities. This has been driven in particular by the expertise and growing reach of our supported employment team, whose work with individuals, employers and partners has demonstrated the impact of our approach and opened up opportunities to support more people to access meaningful employment and greater independence.

We are grateful for the continued partnership with Somerset and Cornwall Councils and for the dedication of our colleagues, whose compassion and professionalism underpin everything we do. Their commitment enables Discovery to remain a trusted provider of support within the communities we serve.

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

As we look ahead, we do so with confidence. Discovery enters the next period with strong leadership, a clear strategy and a shared determination to continue delivering high-quality, sustainable services and to extend our positive impact within Somerset and beyond.

Finally, we would like to thank everyone who contributes to Discovery’s success – the people we support, their families and advocates, our colleagues, commissioners, partners and wider stakeholders – for their trust, collaboration and shared commitment. Together, we continue to support people to be active citizens in their communities and to live gloriously ordinary lives, shaped by choice, connection and opportunity. It is this shared belief in everyday citizenship that underpins our work and motivates us all to keep doing better.



.....

Nick Baldwin CBE
Chair



.....

Helen Orford
Managing Director

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2026. This includes the directors' report and strategic report required under company law.

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

Structure, Governance and Management

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

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

Modern Slavery and Human Trafficking Statement

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

The Board

The governing body of Discovery is the Board of Trustees. Trustees are directors of the Charity under the Companies Act, as well as being charity Trustees. The Trustees have overall responsibility for the strategy, administration, and control of the activities of the Charity.

The Trustees members who served during the year are listed on page 3 and attendance at meetings before the change to a co-terminous Board was as follows:

Dimensions Somerset (Discovery) Board	04-Jun-25
Richard Crompton (Chair)	Attended
Christine Carson	Attended
Michelle Caine	Attended
Nick Heckscher	Attended
Rachel Ferris	Attended

In June 2025, the Board was made coterminous with the Dimensions (UK) Board and the Trustees are listed on page 3. The charity subsequently undertook a review of its Trustee membership during the year to ensure ongoing compliance with the provisions of its governing document. As a result, there have been some changes to the composition of the Board throughout the year. These changes were made as part of good governance practice and to ensure that the Trustee body remains properly constituted and effective in discharging its responsibilities, with an appropriate balance of skills and

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

experience to oversee the charity's activities effectively. Attendance following the changes made in June 2025 was as follows:

Group Board	12-Jun-25	14-Aug-25	27-Nov-25	25-Mar-26
Nick Baldwin, Chair	Attended	Attended	Attended	Attended
Angela McNab	Apologies	Attended	Attended	Attended
Andrea Sutcliffe	N/A	Observed	Attended	Attended
Gill Arukpe	N/A	Observed	Attended	Attended
Huw John	Attended	Attended	Attended	Apologies
Kevin Hogarth	Attended	Attended	Attended	Attended
Matt Campion	Attended	Attended	Attended	Attended
Noah Franklin	Attended	Attended	Attended	Attended
Rachael Dodgson	Attended	Attended	Attended	Apologies
Richard Crompton	Attended	Attended	Attended	Attended
Richard Webb	Apologies	Attended	Attended	Attended
Shahana Khan	Attended	Attended	Attended	Attended
Sherry Malik	Attended	Attended	Attended	N/A

The Board's Role

The full Board follows an agreed agenda with various standing matters for the full Board meetings, including full reporting of management accounts, review of the strategic risk register, and review of the register of interests.

Discovery is a subsidiary of Dimensions (UK) Limited and the Board meets co-terminously with the Group Board, which 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 organisation, including risk oversight and value for money, and that it incorporates insight and influence from the people supported, tenants and other stakeholders.

The following Committees and Panels provide oversight and scrutiny of Discovery:

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

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

External 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. 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, which also represents people supported in Discovery, made up of people we support and tenants, meets monthly, holds the organisation to account, and directly engages with the 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”*.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

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 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

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

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

Recruitment of New Trustees

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

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

Training 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.

Risk Management

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

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Colleague Involvement

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

Pay and remuneration

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

Relationships with Other Organisations

Discovery seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided. In partnership, Discovery and Somerset Community Foundation Trust (SCFT) have continued to promote the work of Discovery as a Charity and the unique potential it has built over time by to invest part of its surplus in new initiatives to improve the lives of people with learning disabilities and/or autism in Somerset, and/or support the families of people with a learning disability. Whilst the surplus share arrangements have ended due to the wider system cost pressures, monies held by SCFT are to be used to support the development of self advocacy arrangements within Somerset.

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

Objectives and Activities

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

Our values which drive all we do are:

Ambition	Helping people be the best they can be
Courage	Being brave enough to make a difference
Integrity	Being honest and fair in all the things we do

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Partnership	Working with other people to make a bigger difference
Respect	Treating everyone fairly and knowing that everyone's voice is important

We continue to develop our capacity and expertise to provide a range of services for people with particular needs such as autism, complex and challenging behaviour, young people in transition and people who wish to live independently. The Group has developed a refreshed 2027 strategy, towards living these values and achieve these commitments.

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

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Strategic Report: Achievements and Performance

Delivery of Public Benefit

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

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

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

During the year, Discovery has continued to strengthen its workforce, recognising that a stable, skilled and engaged workforce underpins the delivery of high-quality, person-centred support.

We have sustained improvements in support worker pay, supporting both recruitment and retention. This has contributed to improved workforce stability and helped ensure greater continuity of care for the people we support.

There has also been continued progress in workforce wellbeing and attendance, reflecting the positive impact of local leadership, colleague engagement and a sustained focus on creating supportive working environments across the organisation.

Colleague voice remains central to our approach. Participation in the Great Place to Work survey has increased, with feedback showing continued positive movement across key areas, particularly in colleagues' experience of wellbeing, work-life balance and the overall working environment. This insight continues to inform our priorities and drive improvements across Discovery.

We were also pleased to see the impact of our work recognised externally through regional and national awards, highlighting both the quality of our support and the dedication of our colleagues. Recognition during the year included:

- National awards for excellence in supporting people with a learning disability, including work with older people and in inclusive employment

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

- Regional awards recognising leadership, workforce development and person-centred practice, including innovative approaches such as intensive interaction
- Commendations for initiatives that have strengthened workforce stability and improved consistency of support

These achievements reflect the professionalism, creativity and commitment of our colleagues, as well as the strength of our partnerships within the communities we serve.

We remain proud of the progress made during the year and of the role our colleagues play in enabling the people we support to live fulfilled, independent and meaningful lives.

Plans for Future Periods

Our delivery plan continues to focus on strengthening delivery against our organisational value of ambition, ensuring continued progress for both our colleagues and the people we support.

For our workforce, we will continue to invest in skills, knowledge and capability, through targeted training, professional qualifications and wider development opportunities. This will support both career progression and the continued delivery of high-quality, personalised support.

For the people we support, we remain committed to empowering, elevating and amplifying their voices, ensuring they have maximum choice and control over their lives. For individuals who do not communicate using words, we will further strengthen our Intensive Interaction practice, alongside embedding the Profound and Multiple Learning Disability (PMLD) Standards, to ensure their preferences and experiences are fully understood and acted upon.

We will also continue our transformation of systems and processes. While we have made significant progress in moving from paper-based to digital support planning and recording, further work is required to ensure this is fully embedded and consistently supports high-quality record keeping, evidencing the safety, quality and outcomes of care.

Workforce sustainability will remain a key priority. Although we have achieved a further reduction in agency usage, we will continue to focus on further minimising reliance on agency staff through strengthened workforce planning, improved rota management, and continued growth of our permanent, relief and peripatetic workforce.

Building on the success of our supported employment team, we will focus on expanding and strengthening our employment pathways through partnership working with local employers, education providers and commissioners. We recognise there is further opportunity to support autistic young people and people with a learning disability to access meaningful work experience and sustainable paid employment. Over the coming year, we will work collaboratively to increase opportunities, improve

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

transitions into employment and further demonstrate the value of inclusive employment models across our communities.

Finally, we will continue to pursue sustainable growth opportunities. Building on our successful entry into Cornwall, we are developing a pipeline of opportunities both within the county and in neighbouring local authority areas. This supports our broader organisational ambition to extend our reach and provide better lives for more people, while maintaining a strong focus on quality, partnership working and financial sustainability.

Financial Review

The net movement in funds for the year ended 31 March 2026 was a surplus of £731k (2025: £2,003k).

During the year 2025/26, new care contracts commissioned by Somerset Council under its Dynamic Purchasing System were entered into by Dimensions Personalised Support (DPS) Limited, a private company within the Dimensions (UK) Group whose principal activity is the provision of personalised support to adults with learning disabilities and autistic people. Contract income relating to these arrangements was invoiced by DPS, inclusive of VAT, and subsequently recharged to the Charity, which remains the regulated care provider responsible for delivering the services.

The Group has continued to engage with HMRC regarding the VAT treatment of these arrangements. Somerset Council has publicly stated that it does not currently intend to bring these arrangements with providers to an end, and therefore the Group expects the existing arrangements to continue for the foreseeable future.

Strategic Risks and their management

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

Workforce – Whilst there continues to be a risk that we will not be able to recruit and retain sufficient quality and quantity of staff to meet organisational need, we continue to work in partnership across the sector to raise the importance of fair pay for social care workers, and this risk is partly doused by making two pay increases for frontline colleagues each year. We maintain an ongoing focus on workforce engagement. Discovery invests in the training, development and wellbeing of colleagues to ensure that the right resources are available to support them. We utilise many opportunities to listen to our colleagues and are committed to act on their feedback, a strategy which has resulted in our affiliated accreditation as a Great Place to Work for eight years in a row as a Dimensions Group subsidiary.

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.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

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. Discovery has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to proportionately reduce its overhead and operational costs whilst protecting the support that it provides to people.

Regulation and Quality – the expectations of Discovery's customers and stakeholders regarding service quality are increasing, furthermore regulatory frameworks are continuing to evolve. In particular, the organisation's main regulators, the Care Quality Commission (CQC) 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 Organisation stays sustainable in a fast-moving environment of improved technology, business systems and cyber risks. We benefit from the Dimensions Group's enterprise and information systems to ensure we have the right architecture to support the organisation's performance with better data, better reporting, and better integration.

Emerging risk – The Directors have acted on the briefing paper 'Use of VAT groupings in the care industry' issued by HMRC on 24th April 2025 and have engaged with relevant stakeholders such as local commissioners, professional advisors and others impacted across the sector. As at the reporting date, Somerset City Council have indicated that care contract with unregulated entities will not be novated back to the regulated entities until the contract naturally winds down. Dimensions have self-referred to HMRC on this matter and presented a plan showing the roadmap for ceasing contracts held by DPS for VAT invoicing purpose. HMRC have confirmed that all changes will not be retrospectively applied.

The Group has developed plans to mitigate these risks.

Reserves policy

The Trustees are aware that the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. During the year 2025/26, the Trustees undertook a review of the Charity's reserves policy in light of the changing operating environment and evolving risk profile. This included increased volatility of cash flows, investment in transformation and digital infrastructure, ongoing inflationary pressures, working capital requirements, and the potential financial implications of contingent liabilities, including those relating to pension bond.

Following this review, the Trustees concluded that a target level of four to six months' operational expenditure is appropriate and consistent with best practices and industry benchmark. This level of reserves provides greater resilience against unforeseen financial pressures, supports service continuity

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

during periods of funding uncertainty, and enables the Charity to respond effectively to emerging risks while continuing to deliver its charitable purposes. Based on this, target reserves would equate to a range between £10m to £19m. As at year end 31 March 2026, the Charity had unrestricted reserves of £10.6m [2025: £9.8m] which represent about three times of monthly expenditure. The charity's reserves are unrestricted.

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.

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

Going Concern

Discovery is forecasting a surplus for next year from its main operational activities and has sufficient cash in the bank to provide adequate resources for the charity's day-to-day operations.

The Board 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 charitable 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. 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 charitable company and its part in the Group) the Board confirm (taking account of changes arising from the current economic/resourcing environment challenges) that they have a reasonable expectation that the charitable company has adequate resources to continue in its operational existence for the foreseeable future. For this reason, the Board continues 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,

Dimensions Somerset SEV Limited trading as Discovery Trustees' Report

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.

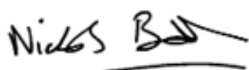
Provision of Information to Auditor

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

Auditor

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

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



.....
Nick Baldwin CBE

Chair

Dimensions Somerset SEV Limited trading as Discovery

1230 Arlington Business Park, Theale Reading

RG7 4SA

2 September 2026

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

Opinion

We have audited the financial statements of Dimensions Somerset SEV Limited ('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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge

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

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; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, 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

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

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 Governance, Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and revenue, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Care Quality Commission and Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not

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

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



.....
Julia Poulter

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

Statutory Auditor

55 Ludgate Hill
London EC4M 7JW

21st September 2026

Dimensions Somerset SEV Limited trading as Discovery
Statement of Financial Activities for the year ended 31 March 2026

Statement of Financial Activities

		Total Unrestricted Funds 2026 £'000	Total Unrestricted Funds 2025 £'000
	<i>Note</i>		
Income			
Incoming resources from charitable activities:			
Provision of person-centred support:			
Fees for support services	2	38,808	39,707
		38,808	39,707
Expenditure:			
Charitable activities:			
Provision of person-centred support	3	38,077	37,704
Total Outgoing Resources		38,077	37,704
Net Income for the year		731	2,003
Reconciliation of funds:			
Funds as at 1 April		9,834	7,831
Funds as at 31 March		10,565	9,834

The figures above relate to continuing activities.

The accompanying notes on pages 27 to 37 form part of these financial statements.

Dimensions Somerset SEV Limited trading as Discovery

Company Registration Number: 10257343

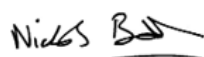
Charity Registration Number: 1172574

Balance Sheet as at 31 March 2026

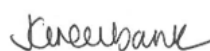
		2026	2025
	<i>Note</i>	£'000	£'000
Fixed assets			
Tangible assets	8	13	15
Current assets			
Debtors	9	16,914	13,278
Cash at bank and in hand		1,500	4,111
		18,414	17,389
Liabilities			
Creditors: amounts falling due within one year	10	(7,858)	(7,566)
Net current assets		10,556	9,823
Total assets less current liabilities		10,569	9,838
Provisions for liabilities	12	(4)	(4)
Total net assets		10,565	9,834
The funds of the charity			
Unrestricted income funds	14	10,565	9,834
Total charity funds		10,565	9,834

The accompanying notes from pages 27 to 37 form part of these financial statements.

The financial statements were approved by the Trustees and authorised for issue on **2 September 2026** and signed on their behalf by:



Nick Baldwin CBE
Chair



Joanne Greenbank
Company Secretary

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2026

I. Accounting policies

Basis of preparation

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

The Board has reviewed a detailed 12–15 month cash flow forecast, which demonstrates that the Charity is expected to maintain sufficient liquidity throughout the assessment period and provides additional assurance over the Charity's ability to meet its obligations as they fall due. Furthermore, the Board, after reviewing the charitable company budget for 2026/27, are of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of 12 months from the date of approval of the financial statements. The Board therefore continue to adopt the going concern basis in preparing the annual financial statements.

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

Income recognition

Fees for support services

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

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met (see note 11).

Donations

Donations are recognised when the Charity receives such in cash.

Apportionment of direct staff, occupancy, and other costs

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

Fixed assets and depreciation

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2026

All assets are stated at cost less depreciation with the exception of donated assets, which are initially included at their fair value as at the date of donation. Assets having a value below £1,000 are not capitalised but are expensed through the income and expenditure account. No depreciation is charged on freehold land.

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

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

	Years
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.

Expenditure

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

Expenditure is apportioned on the following basis:

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

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

Operating leases

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

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

Dimensions Somerset SEV Limited trading as Discovery

Notes to the Financial Statements for the year ended 31 March 2026

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.

Pension costs

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

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

Significant judgements and estimates

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

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

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

Statement of cash flows

Discovery has taken advantage of the disclosure exemption granted to qualifying entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions (UK), and further details on how to view these accounts can be found in note 18 of these accounts.

2. Provision of Person-Centred Support Analysis of Income

	2026	2025
	£'000	£'000
<i>Fees for support services</i>		
Income from support services	38,808	39,707
	38,808	39,707

3. Provision of Person-Centred Support

	2026	2025
	£'000	£'000
Support costs (note 4)	27,827	25,389
Occupancy costs	2,080	2,346
Other costs	7,947	9,877
Depreciation (note 8)	2	2
Governance costs	221	90
	38,077	37,704

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

	2026	2025
	£'000	£'000
Wages and salaries	23,963	22,388
Colleague training	358	319
Social security costs	2,722	1,870
Employer's pension contributions	784	812
	27,827	25,389

There were no redundancy payments for the year ended March 2026.(2025: £84k).
None of the Trustees (or any persons connected with them) received any remuneration or expense reimbursements during the year for their Trustee roles. No charity Trustee received payment for professional or other services supplied to the charity (2025: £nil).

5. Colleagues

	2026	2025	2026	2025
	Number	Number	Number	Number
	Headcount	Headcount	*FTE	*FTE
Average Number of Colleagues				
Colleagues directly providing person-centred support	895	906	644	628
Administrative colleagues	58	53	54	47
	<u>953</u>	<u>959</u>	<u>698</u>	<u>675</u>
	=====	=====	=====	=====

*FTE: Full Time Equivalent.

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

	2026	2025
	Number	Number
£60,000 to £69,999	1	3
£70,000 to £79,999	3	-

6. Net Expenditure For The Year

	2026	2025
	£'000	£'000
This is stated after charging:		
Depreciation	2	2
Audit of these financial statements	20	15
Operating leases – land and buildings	427	674
Operating leases – vehicles	195	219
Operating leases – photocopiers	1	6
	<u> </u>	<u> </u>
	=====	=====

7. Taxation

Dimensions Somerset SEV Limited has charitable status and its sources of income are exempt from income and corporation tax provided that they are applied for charitable purposes.

8. Tangible fixed assets

	Fixtures, fittings, and office equipment £'000
Cost or Valuation	
At 1 April 2025	24
Additions	-
Disposals	(3)
At 31 March 2026	21
Depreciation	
At 1 April 2025	9
Charge for the year (note 6)	2
Disposals	(3)
At 31 March 2026	8
Net book value	
At 31 March 2026	13
At 31 March 2025	15

9. Debtors

	2026	2025
	£'000	£'000
Trade debtors	991	755
Prepayments and accrued income	164	1,177
Amounts due from Group entities	15,759	11,346
	16,914	13,278

10. Creditors: amounts falling due within one year

	2026	2025
	£'000	£'000
Trade creditors	652	447
Other creditors	-	107
Accruals	1,023	1,018
Deferred income (note 11)	844	1,191
Taxation and social security	966	436
Amounts owed to Group entities	4,373	4,367
	7,858	7,566

11. Deferred income

	£'000
Balance as at 1 April 2025	1,191
Amount released to income earned from charitable activities	(1,191)
Amount deferred in year	844
Balance as at 31 March 2026	844

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

12. Provisions for liabilities

	£'000
Dilapidations	
At 1 April 2025	4
Released	-
At 31 March 2026	4

13. Share capital – non equity

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

Dimensions Somerset SEV Limited trading as Discovery
Notes to the Financial Statements for the year ended 31 March 2026

14. Movement in Funds

	At 1 April 2025	Incoming resources	Outgoing resources	At 31 March 2026
	£'000	£'000	£'000	£'000
Unrestricted funds:				
General fund	9,834	38,808	(38,077)	10,565
Total unrestricted funds	9,834	38,808	(38,077)	10,565

15. Capital Commitments

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

16. Commitments under operating leases

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods are as follows:

	2026	2026	2025	2025
	Land and buildings	Other	Land and buildings	Other
	£'000	£'000	£'000	£'000
Due:				
Not later than one year	394	43	363	100
Later than one year and not later than five years	-	-	363	49
Over five years	-	-	-	-
	394	43	726	149

17. Related Parties

Dimensions (UK) Limited, the parent of the Charity, has apportioned and charged £3,734k (2025: £3,961k) of central overhead costs to Dimensions Somerset SEV during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. Intercompany balances are settled in cash periodically and additional cash funding are made available to the Group for operational purposes. At 31 March 2026, the Charity had a net receivable of £11,385k from Dimensions (UK) Limited (2025: net receivable of £6,980k).

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

18. Controlling Party

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

The principal purpose and activities of Dimensions (UK) Limited and its subsidiaries is the provision of person-centred support packages, with housing, for people with learning disabilities and 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 on page 3 of this report.

19. Off-Balance Sheet Arrangements

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

Dimensions Somerset SEV Limited also became party to a £6.5m pension bond facility with HSBC plc on 1 April 2017, whereby the liability to HSBC is guaranteed by the company and the parent Dimensions (UK) Limited. This is reviewed periodically, the most recent renewal being April 2025, when the value was reduced to £3.7 million.

Better Lives for More People

Discovery, part of Dimensions, supports adults with learning disabilities, autistic people, individuals with complex health needs, and those with a history of behaviours of distress, across the South West.

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

discovery-uk.org

T 0300 303 9001

E enquiries@dimensions-uk.org

Find us on social media

@DiscoveryLDA

Our address

The Exchange, Express Park, Bridgwater, Somerset TA6 4RR

Dimensions Somerset SEV Limited (trading as Discovery) is a registered charity [and company limited by guarantee] incorporated and registered in England and Wales: company number 10257343 and charity number 1172574.