

Dixon Community

Scotland · Charity number SC010374

Details

Status Active

Legal form Other

Registered 1973-08-09

Register [View on the OSCR register](#)

Contact

Address The Dixon Centre
Dixon Halls
656 Cathcart Road
Glasgow
G42 8AA

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To ensure a good quality of life for older people and all carers health, financial and social supports., being integrated, active, connected and involved in their community. The Dixon Community promotes early intervention, and preventative supports through the delivery of 2 main projects: Multicultural Day Opportunities. building based person centered support for older people with low to moderate support needs, providing therapeutic and social activities to reduce isolation, loneliness and promote good health/wellbeing. South Carers Centre: commissioned by Glasgow City Council to deliver person centred support to all carers implementing the objectives of the Carers Scotland Act 2016. Supports focus on identifying carers early in their caring journey, supportive planning process reflecting carers changing needs using a person centered and outcome focused approach.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'Other defined groups'

Objectives: The Association is established solely for charitable purposes within the City of Glasgow and in particular to promote the welfare and advance the education of the disabled and retired. In furtherance thereof: - (i) The provision of facilities for recreational, educational and leisure time pursuits at the Dixon Halls Glasgow and/or at such other place or places as may be decided upon. (ii) Provision shall be made in the Dixon Halls or at such other place or places that may be decided upon for physical and mental welfare of disabled and/or retired. (iii) To provide in so far as possible, services activities and care in the Community which may benefit the disabled and or retired people who attend or receive the services of the Association. (iv) To provide assistance to and co-operation with any other body or organisation, voluntary or otherwise

having similar or complementary purpose.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,134,396	£906,093	-	17
2024-03-31	£702,758	£678,635	-	15
2023-03-31	£668,324	£641,593	-	17
2022-03-31	£700,860	£668,341	-	20
2021-03-31	£615,570	£592,798	-	17

Dixon Community

Scotland - Charity number SC010374

Accounts

Charity registration number SC010374 (Scotland)

Company registration number SC128812

THE DIXON COMMUNITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE DIXON COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Directors



Charity number (Scotland)

SC010374

Company number

SC128812

Registered office



Auditor

Alexander Sloan LLP
180 St Vincent Street
Glasgow
G2 5SG

Bankers

Clydesdale Bank
21 Kilmarnock Road
Glasgow
G41 3YW

THE DIXON COMMUNITY

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THE DIXON COMMUNITY

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The charity is a major provider of care for the frail and vulnerable older people and carers in the south side of Glasgow. The charity believes in equality of opportunity for older people and carers whatever their religion, race, colour, ethnic or national origin.

The charitable objectives are as follows:

- The provision and organising of care, support and recreational facilities with the object of improving the conditions of life for older people and carers.
- To provide care and support, advice and information to older people and carers in the south east of Glasgow.

The charity's principal activities are as follows:

- To provide a range of caring, supportive services, advice and information to older people and carers living in the community. These services to be appropriate to the needs of individuals.
- To recognise and respect the rights of our Service Users to maintain their independence, to be advocates for their needs and wishes, and to recognise and uphold their individuality and human dignity.
- To give our Service Users a voice in their own organisation by actively encouraging them to form Users Committees, whose elected chairmen will have full voting rights on the Executive Committee.
- To enhance the quality of life of older people and carers through mutual support, social, therapeutic, educational and cultural activities.
- To recruit and train staff to the highest standards of service delivery.
- To provide all of our services and employment without discrimination of gender, religion, race, colour, or culture.

Taking the charity's principal activities in turn:

Multicultural Day Opportunities

Following the development of our Pathway for Older People in consultation with staff and service users, and incorporating efficiency savings, service development and acknowledging the changing needs of our Community we redesigned our Day Care Services merging; Day Opportunities for Older People, BME Activity Centre and Connecting Communities Project to Multicultural Day Opportunities.

The project provides a single point of access for older people through anticipatory care and preventative focused support, advice and information, a programme of activities and practical support and care for people aged over 55 with low and moderate care needs.

The project was designed to encourage older people to access community supports to minimise social isolation and increase integration and build capacity of older people living in our multi-cultural community.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Glasgow South East Carers Centre

The Carers Centre provides flexible, person centred support to all carers taking into account carers rights and choices, and at all times ensuring cultural and religious needs and equal opportunities are considered.

The delivery of support to carers is based around one or more of the following core services:

- Information and advice
- Emotional support
- Income maximisation
- Short breaks
- Training, education and employment
- Having a voice

As carers needs will vary depending on their own specific experience of caring, it is possible to identify the core needs of carers. In addition to recognition and information, carers also require some time to be themselves and to have a break from their caring responsibilities. Although a rewarding experience, caring can be demanding, leaving many carers in need of emotional support and practical help. Due to their caring role, many carers are forced to give up employment and therefore need financial assistance.

Achievements and performance

Multicultural Day Opportunities

"Our vision is to create a Pathway for Older People by ensuring there are no gaps in service for those older people who require preventative and early intervention supports. This model builds on our existing highly cost effective and successful services and will consolidate our practice. This methodology has been key to our long-term success."

Aims and Objectives

- Reducing isolation
- Promoting good health and well-being for an improved quality of life for older people
- Enabling and supporting older people to remain independently living at home in the community
- Supporting older people to maintain their skills and learn new ones
- Encourage older people to participate in a range of therapeutic, social and educational activities in later life
- Giving older people a voice in the planning and delivery of services
- Continue to improve opportunities for older people - to remove barriers and offer choices for older people to participate in and to be involved in their communities.

Multicultural Day Opportunities is built on a highly successful model of early intervention and preventative activities funded from Glasgow Communities Fund.

The reduced funding placed greater responsibilities on the board; to meet full-service provision, the board secured some additional funds through applications to Trusts and continue to develop their fundraising plan.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Glasgow South East Carers Centre

We continued to meet all the requirements of the contract with Glasgow City Council having exceeded our targets and expectations in successfully developing new and innovative services as part of the Glasgow City Carers Partnership, evidencing outcomes for carers in both qualitative and quantitative reports for our funders. We were rewarded with an extension to the contract until April 2024.

In September 2023 Glasgow City HSCP announced a new contract for Glasgow Carers Services and an Invitation to Tender was advertised, with a decision to reduce carers services in Glasgow from 5 providers to 3.

The Dixon Community embraced this opportunity and were delighted when we were awarded the new contract to deliver supports to carers across the whole South area for a period of 3 years +1,+1.

Working closely with Commissioning and the outgoing provider in the South West Area, we ensured a smooth transition and transfer of staffing under TUPE together with a robust implementation and mobilisation plan. The new South Carers Service was ready to commence on 1st May 2024.

We have continued to work closely with the Glasgow City Carers Partnership and remain at the forefront of new innovative, effective, and flexible models for continuing the delivery of support to carers.

Our training and peer support work offers a menu of training options for carers including face-to-face training; online learning sessions and sessions delivered via Microsoft Teams and Zoom. Together with the Training and Peer Support Co-ordinator the Manager has been successful in identifying and delivering training to carers living across South Glasgow, including Autism awareness, Dementia awareness, Mindfulness and Stress Management.

Our Resource Library initiated at the start of the pandemic continued to evolve with information about local, citywide, and national organisations and contacts that could be shared, this now has over 2500 entries and continues to be an essential tool for the Carers Centre staff.

During 2024/25, over 3,000 Carers were supported, this includes 842 new referrals for Carers who completed Carer Support Plans that reflect changing needs using a person-centred approach to ensure supports are outcome focused. Our focus on prevention, building individual capacity for carers through outcome-based support planning, co-ordinating the range of services and supports available and reviewing the impact of these interventions, provide clear evidence of good outcomes for carers and exceeding the quantitative requirements for the new contract.

The Carers (Scotland) Act 2016 continues to focus our priorities through extending and enhancing the rights of carers. South Carers Centre Staff Team have continued to acknowledge its importance and provide high quality supports to carers both living and caring in the South Area of Glasgow.

We remain a valuable and proactive partner in this partnership, working collaboratively with the Health and Social Care Partnership, Social Work Education and NHS Greater Glasgow and Clyde, in the implementation of the Carers (Scotland) Act 2016.

Our ongoing work and commitment to remain proactive has been integral to the success of the Glasgow City Carers Partnership ensuring that carers are identified early in their caring role and have the necessary services and supports to continue caring.

Our collaborative approach has contributed to a blended model of support offering telephone, online and face to face supports for carers, new outreach services across South to ensure barrier free access for carers, flexible training opportunities and created a strong infrastructure allowing flexibility of service delivery to carers.

The success of this work is clearly visible with an increase in the numbers of new carers identified and a reduction in the numbers of carers in crisis and requiring statutory supports. Feedback from carers is positive, praising the carers centre staff for their continued support and assistance in delivering positive outcomes for carers during difficult times.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Chairman's Remarks

Despite a successful year we continue to face the economic challenges of the cost-of-living crisis.

While public funding continues to retract as a result of these challenges, we have continued to provide a high-quality service and have been successful in generating our own income, without which we would be unable to maintain the high standards our service users expect from us. This fulfils our promise over the last two years that we would seek to broaden our income streams.

Our reputation has been built over fifty years, and I am pleased to report that this reputation remains intact and has allowed us to maintain and build upon our relationships with key stakeholders that includes the Glasgow Health and Social Care Partnership, Glasgow City Council, NHS Greater Glasgow and Clyde and Glasgow City Carers Partnership. These partnerships allow the Dixon Community to participate in discussions with powerful public bodies and provides us with the opportunity of representing the views of our service users and feed into public policy and for us to showcase our practices, policies and procedures as a model of good practice that is not only compliant with our legal obligations but are a source of learning to others.

We have relied on our experience and expertise to implement our newly designed Pathway for Older People (POP) that continued to be successful in delivering wraparound, preventative and sustained essential services for our service users who are the heart of the Dixon Community family.

We have continued to search for new sources of funding in an effort to generate a mixed funding model and have had success following the introduction of new charging policies to generate funds from memberships and client contributions which would contribute towards the running costs of the organisation augment core funding and a fundraising strategy to support a much-needed replacement minibus.

However, with the general economic challenges allude to above, we confront a challenging financial position. As responsible and ethical employers we are concerned about the impact on staff, service users, carers and the increased demands on statutory services if we were unable to sustain or support for everyone who is part of the Dixon Community family.

We continue to be supported by our elected representatives, and we are grateful for their understanding, patience and assistance.

The new South Carers Service have sustained the high level of service and support that has become characteristic of the staff and volunteers involved. This was continued to be recognised by the award of a new substantial contract to deliver services to carers across the wider South area much welcomed by carers, especially in the face of increasing demands for services and support. We have seen new and returning carers, many experiencing the stresses of caring, poor mental health and suffering from the cost-of-living crisis. Project targets were again exceeded, and the project met all contractual requirements and outcomes demonstrating creativity and delivered high quality services.

It is our desire that the Dixon Community strives to make a far reaching and fundamental difference peoples' lives and to add value to our community by investing both financial and human resources into increasing capacity and building relationships. It is this ethos, supported by the dynamism of our staff and volunteers that ensures we approach our mission with the sensitivity and care required to care for our community; to promote wellbeing; advocating for equality and community cohesion and striving for a safer community. We support carers and those they care for to ensure they have access to a caring and understanding environment that can offer a range of services to make their lives easier where we can.

We believe that the Dixon Community has lived up to our reputation for being a caring, compassionate, and inclusive family. The Board has expanded but have practiced the ethos of our organisation and are committed to maintaining our legacy.

It cannot be stressed enough how fortunate the Dixon Community is in having dedicated staff and volunteers; whether it is through fund raising, participating on advisory groups, joining the Executive Committee or driving the organisation forward at Board level, we simply could not achieve the best for our service users. It is our sincere hope that we can draw their experience, passion and dedication for many years to come.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Results for the year

Per the Statement of Financial Activities the charity reported Net Income (i.e. a Surplus) for the year of £228,303 (2024 - Surplus £24,123) comprising (1) a Surplus of £26,342 arising on Restricted Funds and (2) a Surplus of £201,961 arising on Unrestricted Funds, before transfers between funds.

At 31 March 2025, the charity had total reserves of £416,807 of which £32,607 related to restricted funds and £384,200 to unrestricted funds, with £29,286 of those unrestricted funds being designated.

Reserves policy

Given that the charity's core activities are almost entirely financed by grant and contract funding, the extent of the charity's ongoing work is highly dependent on the continuity of such funding.

Grant and contract income funding is received on an annual basis (coterminous with the charity's accounting year) for the delivery of core services. Unrestricted reserves (i.e. funds not designated, committed or invested in fixed assets) at 31 March 2025 amounted to £354,914 (2024 - £150,106).

The Trustees are satisfied that the level of unrestricted free reserves are appropriate to the charity's circumstances.

Principal funding sources Glasgow City Council is our main funding body providing:

- Phase 2 Glasgow Communities Fund – Multicultural Day Opportunities (final year)
New application was submitted for period 2026 to 2029, outcome will be announced in October 2025.
- Carers Centre – New contract 3 years +1 +1

Successful grant awards and Trust awards during 24/25 include:

- Time to Live Fund - £127,747
- Carers Trust – Carers Money Matters - £50,000
- Philanthropy - £3,000
- Dentons - £3,000

Fundraising looking forward in 2025/26

We continue to draw on the support of our funding partners and our Elected Members are crucial to our continued success in supporting older people who require preventative and early intervention supports. This model builds on our existing highly cost effective and successful services and will consolidate our practice. This methodology has been key to our long-term success.

We developed a new funding subgroup of the Board of Directors who, with staff, designed a new fundraising strategy with a suite of activities to prioritise and generate income.

With support from our staff, service users, their families and friends we hosted a number of focussed fundraising events and a Just Giving page to raise much needed funds towards a replacement minibus.

We will continually seek suitable funding from a range of charitable trusts. We do caveat this approach due to the competitive nature in accessing these funds from Third Sector organisations continues to grow and there are no guarantees that our applications will be successful.

New funding will allow us to match fund larger grant aid; all supporting the staff salaries. It will also provide space to consider planning and developing new services and explore new operating models.

Risk management

The Directors assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those risks which have been identified as (1) uncertainty of funding and (2) potential organisational changes.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The Directors and Executive Committee are aware of the financial constraints of Glasgow City Council and Health and Social Care Partnership. The priority remains to secure a long-term financial stability and we will continue to access external funding sources for existing and future developments.

The Management Committee regularly review the charity's Business and Financial Plan.

We will build on our experience, innovation, and a willingness to develop and improve service to older people and carers in our community in line with National and Local Authority Legislation. It will remain our objective to meet and surpass the standards of care which are set by all monitoring and evaluating bodies, including the Care Inspectorate. We will continue to work collaboratively with Glasgow City Health and Social Care Partnership to implement the Carers (Scotland) Act 2016.

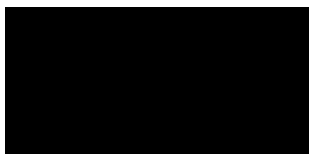
The key priority remains, namely, the dedicated care of all whose lives are enriched by the friendship and services of the Dixon Community.

Structure, governance and management

Governing document

The Dixon Community is a company limited by guarantee (No. SC128812) and a recognised Scottish charity (No. SC010374), governed by its Memorandum and Articles of Association. The company was incorporated on 3 December 1990.

The Directors who served during the year and up to the date of signature of the financial statements were:



Appointment of Directors

The Directors serve the charity on a voluntary basis. New Directors are appointed at the discretion of the Board. There is no fixed term for directorship. New Directors take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Directors of a company limited by guarantee and as Trustees of a charity.

Organisational structure

The charity operates from its offices at [REDACTED] under an annual licence agreement with Glasgow City Council.

Together with an Executive Committee, the Directors are responsible for the management of the charity's administration and its projects. The Directors are Office Bearers of the Executive Committee.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Senior Management

The day-to-day management of the charity is delegated by the Board to a senior management team comprising [REDACTED] (Manager) and [REDACTED] Senior Support Worker) who operate the various projects within guidelines established by the Executive Committee and its Advisors.

Executive Committee

The Executive Committee comprise the following:



Key Management Personnel and remuneration

The Directors consider the Board and the charity's senior management team as the key management personnel with regard to directing, controlling and running the charity's daily activities. No remuneration or reimbursed expenses were paid to Directors during the year. Details of the total remuneration paid to the key management personnel are disclosed in Note 15 to the Accounts. The salaries of the key management personnel are reviewed annually by the Board.

Auditor

In accordance with the company's articles, a resolution proposing that Alexander Sloan LLP be reappointed as auditor of the charitable company will be put to the Annual General Meeting.

Disclosure of information to auditor

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small activities.

The Directors' report was approved by the Board of Directors.



Director
Dated: 4/11/2025

THE DIXON COMMUNITY

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Directors, who are also the Trustees for the purpose of charity law, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE DIXON COMMUNITY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF THE DIXON COMMUNITY

Opinion

We have audited the financial statements of The Dixon Community ("the charity") for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. 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 course of 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.

THE DIXON COMMUNITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF THE DIXON COMMUNITY

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 Directors' Annual Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Directors' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements within the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006/the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper accounting records have not been kept, 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; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a strategic report.

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charity'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 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

THE DIXON COMMUNITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF THE DIXON COMMUNITY

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- requesting correspondence with HMRC and OSCR; and
- reviewing most recent Care Inspectorate visit report.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE DIXON COMMUNITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF THE DIXON COMMUNITY

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 and to the charity's Trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's Members and Trustees 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, the charitable company's Members as a body, and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

[REDACTED]

[REDACTED]

For and on behalf of Alexander Sloan LLP, Statutory Auditor
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG 5/11/2025
Date:

THE DIXON COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<u>Income from:</u>						
Donations and legacies	3	11,271	-	6,586	17,857	9,548
Income from charitable activities	4	824,047	-	285,895	1,109,942	678,401
Other trading activities	6	-	-	-	-	2,400
Investments	7	6,597	-	-	6,597	12,409
Total income		841,915	-	292,481	1,134,396	702,758
<u>Expenditure on:</u>						
Cost of charitable activities	8	627,217	12,737	266,139	906,093	678,635
Net income before transfers		214,698	(12,737)	26,342	228,303	24,123
Transfers between funds	21/20	(9,890)	9,890	-	-	-
Net movement in funds		204,808	(2,847)	26,342	228,303	24,123
Fund balances at 1 April 2024		150,106	32,133	6,265	188,504	164,381
Fund balances at 31 March 2025		354,914	29,286	32,607	416,807	188,504

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 17 to 31 form an integral part of these financial statements.

THE DIXON COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	3	9,548	-	-	9,548
Income from charitable activities	4	503,793	-	174,608	678,401
Other trading activities	6	2,400	-	-	2,400
Investments	7	12,409	-	-	12,409
Total income		528,150	-	174,608	702,758
<u>Expenditure on:</u>					
Cost of charitable activities	8	490,259	2,532	185,844	678,635
Net income/(expenditure) before transfers		37,891	(2,532)	(11,236)	24,123
Transfers between funds	21/20	80,004	23,225	(103,229)	-
Net movement in funds		117,895	20,693	(114,465)	24,123
Fund balances at 1 April 2023		32,211	11,440	120,730	164,381
Fund balances at 31 March 2024		150,106	32,133	6,265	188,504

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 17 to 31 form an integral part of these financial statements.

THE DIXON COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	16		29,286		32,133
Current assets					
Debtors	17	6,226		12,016	
Cash at bank and in hand		413,475		165,462	
		<u>419,701</u>		<u>177,478</u>	
Creditors: amounts falling due within one year	18	<u>(32,180)</u>		<u>(21,107)</u>	
Net current assets			<u>387,521</u>		<u>156,371</u>
Total assets less current liabilities			<u>416,807</u>		<u>188,504</u>
The funds of the charity					
Restricted income funds	21		32,607		6,265
Unrestricted funds - general	20		354,914		150,106
Unrestricted funds - designated			29,286		32,133
			<u>416,807</u>		<u>188,504</u>

The notes on pages 17 to 31 form part of these financial statements.

The financial statements were approved by the Directors on 4/11/2025

Director

Director

Company registration number SC128812 (Scotland)

THE DIXON COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		250,592		(103,258)
Investing activities					
Purchase of tangible fixed assets		(9,890)		(23,225)	
Proceeds from disposal of tangible fixed assets		714		-	
Investment income received		6,597		12,409	
Net cash used in investing activities			(2,579)		(10,816)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			248,013		(114,074)
Cash and cash equivalents at beginning of year			165,462		279,536
Cash and cash equivalents at end of year			<u>413,475</u>		<u>165,462</u>

The notes on pages 17 to 31 form part of these financial statements.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Dixon Community is a charitable company limited by guarantee and incorporated in Scotland. The registered office address (and principal place of business) is The Dixon Centre, [REDACTED]

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Donations and legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts must be recognised when it is probable that it will be received. This is normally following the granting of confirmation, when the administrator/executor of the estate has communicated in writing both the amount and settlement date and any conditions attached to the legacy are either within the control of the charity or have been met. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Income from other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Support costs

Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity. The method of apportionment adopted by the charity are outlined in the notes to the financial statements.

Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% reducing balance
Plant and Machinery	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Useful lives of Fixed Assets
The charity estimates the useful lives of categories of fixed assets based on the expected length of time the asset is in use by the charity and estimates the annual charge to be depreciated based on this assessment.

Deferred income

Income is deferred in line with the charity's accounting policy for the recognition of income, where income has been received but services have not yet been delivered within that accounting period or where conditions attached to grants have not yet been met.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	11,271	6,586	17,857	5,810	-	5,810
Legacies	-	-	-	3,738	-	3,738
	<u>11,271</u>	<u>6,586</u>	<u>17,857</u>	<u>9,548</u>	<u>-</u>	<u>9,548</u>

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	2025 £	2024 £
GCC- Contract for delivery of Carer Support Services (GSE Carers Centre)	788,647	469,774
GCC- Grant Funding - Multicultural Day Opportunities	108,148	108,148
Fees, memberships and daily charges	25,933	25,109
Meals	9,147	8,460
Other Grants	178,067	66,910
	<u>1,109,942</u>	<u>678,401</u>

Analysis by fund		
Unrestricted funds - general	824,047	503,793
Restricted funds	285,895	174,608
	<u>1,109,942</u>	<u>678,401</u>

GCC' stands for Glasgow City Council

Other Grants

Time to Live	127,747	64,360
Cash for Kids	-	2,100
Carers Trust Fuel Poverty Alleviation Grant	50,000	-
Other Smaller Grants	320	450
	<u>178,067</u>	<u>66,910</u>

5 Analysis of charitable income by activity

Activity or Programme	2025 £	2024 £
Glasgow South East Carers Centre	966,714	536,684
Day Care Resource	143,228	141,717
	<u>1,109,942</u>	<u>678,401</u>

6 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	2,400
	<u>-</u>	<u>2,400</u>

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest received	6,597	12,409

8 Cost of charitable activities

	2025 £	2024 £
Staff costs	532,116	412,639
Depreciation	12,023	2,532
Premises costs	48,526	50,750
Running costs	282,313	180,969
Motor and travel costs	13,190	5,745
Legal and professional	5,122	12,632
Governance costs (Note 11)	12,089	13,368
Loss on disposal of fixed assets	714	-
	<u>906,093</u>	<u>678,635</u>
	<u>906,093</u>	<u>678,635</u>
Analysis by fund		
Unrestricted funds - general	627,217	490,259
Unrestricted funds - Designated	12,737	2,532
Restricted funds	266,139	185,844
	<u>906,093</u>	<u>678,635</u>

Within running costs, there are grants awarded to beneficiaries as part of our charitable activities. These totaled £4,575 and were funded by the Carers' Trust Fuel Poverty Alleviation grant which the Dixon Community received this year.

Energy grants of £25 each were awarded to 183 individuals.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Analysis of charitable expenditure by activity

	Direct Costs	Support Costs	2025 Total
Activity or Programme	£	£	£
Glasgow South East Carers Centre	523,557	186,188	709,745
Day Care Resource	136,338	60,010	196,348
	<u>659,895</u>	<u>246,198</u>	<u>906,093</u>

	Direct Costs	Support Costs	2024 Total
Activity or Programme	£	£	£
Glasgow South East Carers Centre	389,023	130,224	519,247
Day Care Resource	114,921	44,467	159,388
	<u>503,944</u>	<u>174,691</u>	<u>678,635</u>

10 Analysis of support costs by charitable activity

	Staff Costs	Travel & Expenses	Premises & Running Costs	2025 Total
Activity or Programme	£	£	£	£
Glasgow South East Carers Centre	54,832	5,432	125,924	186,188
Day Care Resource	14,343	7,758	37,909	60,010
	<u>69,175</u>	<u>13,190</u>	<u>163,833</u>	<u>246,198</u>

	Staff Costs	Travel & Expenses	Premises & Running Costs	2024 Total
Activity or Programme	£	£	£	£
Glasgow South East Carers Centre	40,876	2,137	87,211	130,224
Day Care Resource	12,768	3,608	28,091	44,467
	<u>53,644</u>	<u>5,745</u>	<u>115,302</u>	<u>174,691</u>

Support costs are allocated to each particular activity where the cost relates directly to that activity. The cost of overall direction and administration on each activity, comprising the salaries and overheads of the central function, is apportioned on the basis of staff time which is used as an estimate of the amount attributable to each activity.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	12,089	13,368
- for non-audit services	2,465	3,480
Depreciation of owned tangible fixed assets	12,023	2,532
	<u>12,089</u>	<u>13,368</u>

12 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor:	2025	2024
	£	£
Audit of the charity's annual accounts	12,089	13,368
	<u>12,089</u>	<u>13,368</u>
Non-audit services		
All other non-audit services	2,465	3,480
	<u>2,465</u>	<u>3,480</u>

13 Directors

No Directors nor any persons connected with them received remuneration, benefits or reimbursed expenses in the year. During the year, donations of £Nil were received from Trustees (2024 - £Nil).

See also Note 23.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration staff	2	2
Core staff	17	14
Ancillary staff	1	1
	<hr/>	<hr/>
	20	17
	<hr/> <hr/>	<hr/> <hr/>

Employment costs

	2025	2024
	£	£
Wages and salaries	475,748	372,275
Social security costs	38,785	27,603
Other pension costs	17,583	12,761
	<hr/>	<hr/>
	532,116	412,639
	<hr/> <hr/>	<hr/> <hr/>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £138,291 (2024 - £131,536).

The number of employees whose annual remuneration was £60,000 or more were:

	2025	2024
	Number	Number
£60,000 - £70,000	1	1
	<hr/> <hr/>	<hr/> <hr/>

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Tangible fixed assets

	Fixtures and fittings £	Plant and Machinery £	Motor vehicles £	Total £
Cost				
At 1 April 2024	70,233	69,034	22,736	162,003
Additions	7,116	2,774	-	9,890
Disposals	(1,665)	(36,916)	-	(38,581)
	<u>75,684</u>	<u>34,892</u>	<u>22,736</u>	<u>133,312</u>
Depreciation and impairment				
At 1 April 2024	46,953	60,591	22,326	129,870
Depreciation charged in the year	9,908	2,033	82	12,023
Eliminated in respect of disposals	(1,665)	(36,202)	-	(37,867)
	<u>55,196</u>	<u>26,422</u>	<u>22,408</u>	<u>104,026</u>
Carrying amount				
At 31 March 2025	<u>20,488</u>	<u>8,470</u>	<u>328</u>	<u>29,286</u>
At 31 March 2024	<u>23,280</u>	<u>8,443</u>	<u>410</u>	<u>32,133</u>

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	6,226	12,016
	<u>6,226</u>	<u>12,016</u>

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	14,683	7,356
Trade creditors	1,237	405
Other creditors	3,130	1,946
Accruals	13,130	11,400
	<u>32,180</u>	<u>21,107</u>

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	17,583	12,761
	<u>17,583</u>	<u>12,761</u>

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Unrestricted funds

The income funds of the charity include the following unrestricted funds:

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	150,106	841,915	(627,217)	(9,890)	354,914
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	32,211	528,150	(490,259)	80,004	150,106
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE DIXON COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds		Transfers £	Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2025 £
		Income £	Expenditure £			Income £	Expenditure £	
Glasgow South East Carers Centre Day Care	103,229	-	-	(103,229)	-	-	-	-
Ethnic Minority Users Group	208	108,148	(108,148)	-	-	108,148	(108,148)	-
Replacement Ambulance	5,967	-	-	-	208	-	-	208
Young Carers Funding	36	-	-	-	5,967	6,586	-	12,553
Cash for Kids	1,287	-	-	-	36	-	-	36
Time to Live	9,949	2,100	(3,387)	-	-	-	-	-
SCVO Equipment Fund	54	64,360	(74,309)	-	-	127,747	(127,747)	-
Carers Trust Fuel Poverty	-	-	-	-	54	-	-	54
						50,000	(30,244)	19,756
	120,730	174,608	(185,844)	(103,229)	6,265	292,481	(266,139)	32,607

Purposes of Restricted Funds

Glasgow South East Carers Centre

Examination of the history of this fund during 2023/24 confirmed that all contractual obligations and deliverables had been met and the balance was transferred to the Unrestricted Glasgow South East Carers Centre Fund where it will be used to further charitable activity.

Day Care

Income and expenditure allocated against this Fund is in respect of the grant awarded to run Community Day Care. Day Care is a 35 place resource registered with the Care Inspectorate, providing care and support for frail older people and people with dementia. The service is provided by qualified and dedicated staff who facilitate a range of caring services and therapeutic activities enabling older people to continue to live at home in the Community. During the year ended the fund was fully expensed.

THE DIXON COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds (Continued)

Purposes of Restricted Funds (continued)

Ethnic Minority Users Group

This Fund is in respect of the Ethnic Minority Users Group which funds therapeutic, educational and cultural activities for Ethnic Minority older people living in the community. This account is currently dormant.

Replacement Ambulance

Represents donations received to finance the purchase of a replacement ambulance vehicle. Notable funds were raised during 2024/25 and we will further our fundraising in the forthcoming year to allow the purchase of an appropriate vehicle which meets our service users needs

Young Carers Funding

Represents previously accessed funding primarily for food and activity provisions for Young Carers. This fund is currently dormant.

Cash for Kids

Represents funding primarily for food and activity provisions during school holidays for Young Carers which includes day trips/outings and residential. This fund ended in March 2024.

Time to Live

Represents "Time To Live" Funding received to provide a contribution to short breaks, courses, or hobbies to support unpaid carers to take a break from their caring responsibilities and maintain their own wellbeing.

SCVO Equipment Fund

Represents funding received from SCVO to purchase capital equipment. A small balance of £54 remains.

Carers Trust Fuel Poverty

Represents funding received from the Carers Trust for the Fuel Poverty Project. This is a two year project commencing in July 2024. The balance is carried forward and will spent in accordance with funding conditions, scheduled to end in June 2026.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	-	29,286	-	29,286
Current assets/(liabilities)	354,914	-	32,607	387,521
	<u>354,914</u>	<u>29,286</u>	<u>32,607</u>	<u>416,807</u>
	<u><u>354,914</u></u>	<u><u>29,286</u></u>	<u><u>32,607</u></u>	<u><u>416,807</u></u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	-	32,133	-	32,133
Current assets/(liabilities)	150,106	-	6,265	156,371
	<u>150,106</u>	<u>32,133</u>	<u>6,265</u>	<u>188,504</u>
	<u><u>150,106</u></u>	<u><u>32,133</u></u>	<u><u>6,265</u></u>	<u><u>188,504</u></u>

23 Related party transactions

There were no other disclosable related party transactions during the year (2024 - none).

24 Cash generated from operations

	2025 £	2024 £
Net income/(expenditure) for the year	228,303	24,123
Adjustments for:		
Investment income recognised in Statement of Financial Activities	(6,597)	(12,409)
Depreciation and impairment of tangible fixed assets	12,023	2,532
Movements in working capital:		
Decrease in debtors	5,790	1,127
Increase/(decrease) in creditors	11,073	(4,857)
(Decrease) in deferred income	-	(113,774)
Cash generated from/(absorbed by) operations	<u><u>250,592</u></u>	<u><u>(103,258)</u></u>

25 Analysis of changes in net funds

The charity had no debt during the year.