



Alexander Sloan
Accountants and Business Advisers

Company Registration No. SC128812 (Scotland)

THE DIXON COMMUNITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

Charity Registration No. SC010374 (Scotland)

COMPANIES HOUSE
EDINBURGH

27 AUG 2019

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THE DIXON COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Richard Sullivan Agnes Stewart MBE Monica McNulty Syed Nasir Jaffri
Charity number (Scotland)	SC010374
Company number	SC128812
Registered office	656 Cathcart Road Govanhill Glasgow G42 8AA
Auditor	Alexander Sloan 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 2019

The Directors present their report and financial statements for the year ended 31 March 2019.

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 2016).

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:

Day Care - Day Opportunities for Older People

Day Care - Day Opportunities is a building based resource registered for frail older people and older people with early signs of dementia living in the community. Care staff provide Service Users with a wide range of caring, supportive services, ensuring that their needs are met sensitively and that choices are given. Throughout the year, regular reviews and discussions take place between service users, their carers and keyworkers. Day Care Service Users have diversity of need. Staff, through good planning and knowledge, create a happy and safe environment. Staff support and encourage individuals to gain the skills and confidence to lead a more independent life.

Day Care - BME Older People 65+

This is a resource for frail older people from the Minority Ethnic Community. Many service users live alone and are isolated. This project is designed to bring these older people into a community where they can enjoy the company of friends and neighbours, have their rights fully catered for, and where their cultural and religious needs are recognised and observed. It is also committed to providing opportunities for learning and developing skills to increase knowledge and confidence.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Connecting Communities Project for People Aged 55+

This project focuses on early identification, preventing people from becoming isolated, encouraging people to access community supports and build capacity of older people in the local community. The project provides advice and information, activities and practical support for people over 55 years.

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

"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 build 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 have successfully redesigned our Day Care Services to provide a single point of access for older people through anticipatory care and preventative focused support to minimise social isolation and increase integration in our multi cultural community

Day Care - Day Opportunities for Older People

This has been a very challenging year for our Day Opportunities Project due to reductions in funding for operational activities. We continue to ensure our staff and Service Users are fully involved in the planning and delivery of the service.

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.

The Day Opportunities Project continued to focus on assisting Service Users to gain or regain greater independence, keeping well, active and integrated in our friendly, flexible supportive day service which meets the social, psychological, health and well-being needs of older people with a range of conditions. We provided an accessible, comprehensive Information, advice and support service for service users to help them make decisions about life choices; a welfare rights surgery facilitates Income Maximisation; information sessions on health, safety and legal issues relevant to service users including falls prevention, fire safety, diabetes awareness.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

A programme of therapeutic activities including art, exercise, music, bingo, digital learning etc. was delivered. We adopted a partnership approach for activities delivered by local organisations, project staff and volunteers.

We remained committed to delivering high quality services for older people living in the community and support peoples' rights and choices.

Day Care - BME Older People 65+

Funding reduction has resulted in a reconfiguration of the operational activities for this project. Staff and Service Users have been actively involved in the planning and development of the reconfigured service.

The project provided culturally sensitive services for BME older people through the delivery of:

- A programme of preventative, educational, awareness raising information events and surgeries including: personal safety, health and wellbeing, welfare rights and participation in community educational activities
- A programme of activities including; exercise classes, sewing, arts and crafts, carpet bowls
- Lunch and snacks are provided by a trained cook meeting cultural requirements in all food preparation
- Health and wellbeing information surgeries in partnership with Health promotion, illness and disease specific organisations.
- Surgeries including housing, welfare rights, money advice, DWP, Legal advice and support.
- Outings and cultural events and celebrations.

Connecting Communities

This project funded from the Wellbeing for Longer in Glasgow Fund for year 2018/19 was coming to an end. An application for continuation funding for 2 years was made, however, due to the high demand for this Fund, Dixon Community was unsuccessful. Funding for this project ended on 31 March 2019. The final project report was prepared for funders, reviewed by Management and, based on the outcomes, it was agreed that the project activities supported our model of early intervention and prevention and the activities are incorporated into our Day Opportunities Projects.

Glasgow South East Carers Centre

New carers continue to access supports from the Carers Centre as a direct result of our collaborative work focussing on the early identification of carers.

Our work has been integral to the success of the Glasgow City Carers Partnership which is now well established. Social Work, Health, Voluntary Sector Carers Centres and illness specific organisations worked collaboratively making best use of available resources to provide equal access to the range of support services available through the carers pathway from the point of diagnosis and to ensure that carers were identified early in their caring role and have the necessary services and supports. The success of this work is clearly visible with an increase in the numbers of new carers identified and a decrease in the numbers of carers in crisis and requiring statutory supports.

490 new carers were identified during 2018/19. Our focus on prevention, building individual capacity in 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.

Young Carers

We continued to work collaboratively with South Social Work Carers Team for Glasgow City Carers Partnership to identify and support Young Carers. Our Education Worker provided information and advice to Secondary Education to support the development of sustainable local relationships and joint working protocols that improve identification and support of young carers.

The Carers (Scotland) Act 2016, represents a bold vision through extending and enhancing the rights of carers. We remain active members of the Glasgow City Carers Strategic Planning Group in preparation of the full implementation of the Carers (Scotland) Act 2016. Future services for both adult and young carers will focus on alleviating the caring role and improving health and wellbeing.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Carers Information Line (CIL)

We dealt with 923 calls from carers and professionals during 2018/19 with the CIL providing a first point of contact for many carers. The CIL staff provided advice and support to all callers and were able to provide information and support including signposting people to their local area for ongoing assistance.

Chairman's Remarks

This has been an extremely difficult year financially for our Day Opportunities funding due to the amount of support via the Integrated Grant Fund from Glasgow City Council remaining static. Glasgow City Council have advised they are developing plans for a new grant fund to tackle specific city priorities, which will replace IGF from 1 April 2020. We attended the Stakeholder Event for this funding and await further information from Glasgow City Council.

We require to apply to Charitable Trusts to generate a mixed funding model. This together with our service redesign, the introduction of an annual membership fee and a charging policy has enabled us to continue to meet our financial commitments and we are delighted to report older people continue to receive a first-class service.

On 30 November 2018, Glasgow City Council invited tender bids for the provision of Carers Support Services. We are delighted to report that Dixon Community applied as a current provider and was successful; being appointed the provider for the delivery of Core Services for carers in South East and, the successful provider of new Additional Services for carers across South.

The contract commenced on 1 May 2019 and is expected to run for 3 years with a possible 2-year extension.

We at the Dixon Community believe that we make a real difference to peoples' lives and to our communities by investing money, increasing capacity and building relationships. This is the essence of dynamic and caring communities; promoting wellbeing; advocating equality and community cohesion and backing a safe 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 are extremely fortunate in having dedicated staff and volunteers, at all levels of our community from carers through to the Management Committee. Without their passion and understanding, we could not achieve everything we have done, not only through the course of this year but also the preceding 45 years.

Thanks

The Directors wish to thank Project Managers, staff and volunteers for their enthusiastic support during these challenging times.

The support of our Funding Organisations and Elected Members is the key to our continued success.

Financial review

Results for the year

Per the Statement of Financial Activities on page 11, the charity reported Net Expenditure (i.e. a Deficit) for the year of £64,837 (2018 - Surplus £17,593) comprising (1) a Deficit of £65,231 rising on Restricted Funds and (2) a Deficit of £394 arising on Unrestricted Funds.

At 31 March 2019, the charity had total funds of £133,559 of which £99,213 (74%) related to unspent Restricted Funds.

Reserves policy

Given that the charity's core activities are almost entirely financed by Restricted Funds, the extent of the charity's ongoing work is highly dependent on the continuity of such funding. Grant funding is received on an annual basis (i.e. coterminous with the charity's accounting year) for the delivery of core services hence the charity being unable to accumulate significant Unrestricted reserves. In light of the above, Unrestricted reserves (i.e. funds not designated, committed or invested in fixed assets) at 31 March 2019 amounting to £22,754 (2018 - £21,521) largely represent funds arising from donations and fundraising.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Principal funding sources

Glasgow City Council is our main funding body providing:

- Integrated Grant Fund - Day Opportunities and BME Activity Centre
- Carers Centre and Carers Information Line - 3 year Contract

Successful Grant Awards

- HSCP - Integrated Care Fund
- Glasgow Third Sector Transformation Fund (GTSTF)
- Glasgow City Council - Local Area Grants
- Glasgow City Council - Community Budgeting Award
- Time to Live Fund (Carers)
- Awards for All
- St Nicholas Care Fund - Social Outings for Older People

Fundraising has continued to fund special events for service users and help maintain the accommodation to a high standard.

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.

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.

The Fundraising Committee have had success in applying to new funders and will continue to be proactive in identifying new funding sources.

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:

Richard Sullivan
Agnes Stewart MBE
Monica McNulty
Syed Nasir Jaffri

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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 656 Cathcart Road, Glasgow, 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.

Senior Management

The day-to-day management of the charity is delegated by the Board to a senior management team comprising Julie Young (Manager), Louise Aitken and Ghazala Mahmood (Senior Project Staff) and Michelle McGuigan (Organisation Administrator) who operate the various projects within guidelines established by the Executive Committee and its Advisors.

Executive Committee

The Executive Committee comprise the following:

Voting members

Nazir Dar (Service User Representative)
Sheila Halley MBE (Advisor to the Board)
John Millmaker (Carer Representative)
Anne Scott (Service User representative)
Dorothy Watson (Carer Representative, Resigned 30 October 2018)
Farkhanda Afzal (Ethnic Minority Representative)
Mussrat Parvas (Ethnic Minority Representative)

Non-Voting members

Julie Young (Project/Carers Centre Manager)
Michelle McGuigan (Operations Co-ordinator)

Elected Representatives

Councillor Soryia Siddique (Glasgow City Council)
Councillor Mhairi Hunter (Glasgow City Council)

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 14 to the Accounts. The salaries of the key management personnel are reviewed annually by the Board.

THE DIXON COMMUNITY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Statement of Directors' responsibilities

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;
- 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.

In so far as the Directors are aware:

- there is no relevant audit information of which the charity's auditor is unaware, and
- the Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

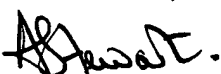
Auditor

In accordance with the company's articles, a resolution proposing that Alexander Sloan be reappointed as auditor of the company will be put at a 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.

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



Agnes Stewart MBE

Director

Dated: 21 August 2019

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 2019 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 2019 and of its incoming resources and application of resources, 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 (as amended).

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Directors are responsible for the other information. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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' 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 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and 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 Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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.



Alan Cunningham BA CA (Senior Statutory Auditor)
for and on behalf of Alexander Sloan

26 August 2019

Accountants and Business Advisers

180 St Vincent Street
Glasgow
G2 5SG

THE DIXON COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

Current financial year

		Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total	Total
	Notes	2019 £	2019 £	2019 £	2019 £	2018 £
<u>Income from:</u>						
Donations and legacies	3	1,873	-	150	2,023	3,071
Income from charitable activities	4	-	-	591,887	591,887	600,284
Other trading activities	5	4,745	-	3,602	8,347	6,367
Investments	6	39	-	563	602	273
Other income	7	-	-	329	329	177
Total income		6,657	-	596,531	603,188	610,172
<u>Expenditure on:</u>						
Cost of charitable activities	8	5,424	4,007	658,594	668,025	592,579
Net income/(expenditure) before transfers		1,233	(4,007)	(62,063)	(64,837)	17,593
Gross transfers between funds		-	3,168	(3,168)	-	-
Net income/(expenditure) for the year/ Net movement in funds		1,233	(839)	(65,231)	(64,837)	17,593
Fund balances at 1 April 2018		21,521	12,431	164,444	198,396	180,803
Fund balances at 31 March 2019		22,754	11,592	99,213	133,559	198,396

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 15 to 29 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 2019

Prior financial year

		Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total
	Notes	2018 £	2018 £	2018 £	2018 £
<u>Income from:</u>					
Donations and legacies	3	1,927	-	1,144	3,071
Income from charitable activities	4	2	-	600,282	600,284
Other trading activities	5	495	-	5,872	6,367
Investments	6	44	-	229	273
Other income	7	160	-	17	177
Total income		2,628	-	607,544	610,172
<u>Expenditure on:</u>					
Cost of charitable activities	8	5,590	3,419	583,570	592,579
Net income/(expenditure) for the year/ Net movement in funds		(2,962)	(3,419)	23,974	17,593
Fund balances at 1 April 2017		24,483	15,850	140,470	180,803
Fund balances at 31 March 2018		21,521	12,431	164,444	198,396

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 15 to 29 form an integral part of these financial statements.

THE DIXON COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	15		11,592		12,431
Current assets					
Debtors	17	17,721		9,469	
Cash at bank and in hand		112,538		184,392	
		130,259		193,861	
Creditors: amounts falling due within one year	18	(8,292)		(7,896)	
Net current assets			121,967		185,965
Total assets less current liabilities			133,559		198,396
Income funds					
Restricted funds	19		99,213		164,444
<u>Unrestricted funds</u>					
Designated funds	20	11,592		12,431	
General Unrestricted funds		22,754		21,521	
			34,346		33,952
			133,559		198,396

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 21 August 2019



Richard Sullivan
Director

Company Registration No. SC128812

The notes on pages 15 to 29 form an integral part of these financial statements.

THE DIXON COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	26		(69,288)		17,303
Investing activities					
Purchase of tangible fixed assets		(3,168)		-	
Interest received		602		273	
Net cash (used in)/generated from investing activities			(2,566)		273
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(71,854)		17,576
Cash and cash equivalents at beginning of year			184,392		166,816
Cash and cash equivalents at end of year			112,538		184,392

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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, Dixon Halls, 656 Cathcart Road, Govanhill, Glasgow G42 8AA.

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 2016). 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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors 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.

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 probate, 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.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

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 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).

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

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.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

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 net income/(expenditure) for the year.

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.

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.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

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.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

1.12 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.

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.

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.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

3 Donations and legacies

	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds general 2018 £	Restricted funds 2018 £	Total 2018 £
Donations and gifts	1,873	150	2,023	1,927	1,144	3,071

4 Income from charitable activities

	2019 £	2018 £
Glasgow City Council	547,213	555,930
Fees	21,652	24,143
Meals	11,439	11,815
Carers Grant	8,583	8,396
Other Grants	3,000	-
	<u>591,887</u>	<u>600,284</u>
Analysis by fund		
Unrestricted funds - general	-	2
Restricted funds	<u>591,887</u>	<u>600,282</u>
Performance related grants		
Other	<u>8,583</u>	<u>8,396</u>
	<u>8,583</u>	<u>8,396</u>

5 Other trading activities

	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds general 2018 £	Restricted funds 2018 £	Total 2018 £
Fundraising events	4,745	2,002	6,747	-	-	-
Rental income	-	1,600	1,600	495	5,872	6,367
Other trading activities	<u>4,745</u>	<u>3,602</u>	<u>8,347</u>	<u>495</u>	<u>5,872</u>	<u>6,367</u>

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

6 Investments

	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds general 2018 £	Restricted funds 2018 £	Total 2018 £
Interest received	39	563	602	44	229	273

7 Other income

	Restricted funds 2019 £	Unrestricted funds general 2018 £	Restricted funds 2018 £	Total 2018 £
Other income	329	160	17	177

8 Cost of charitable activities

	2019 £	2018 £
Staff costs	487,466	446,233
Depreciation and impairment	4,007	3,419
Premises costs	32,288	29,804
Running costs	109,358	82,110
Motor and travel costs	19,390	21,905
Legal and professional	7,140	1,128
Governance costs (Note 11)	8,376	7,980
	668,025	592,579
	668,025	592,579
Analysis by fund		
Unrestricted funds - general	5,424	5,590
Unrestricted funds - Designated	4,007	3,419
Restricted funds	658,594	583,570
	668,025	592,579

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

9 Analysis of charitable expenditure by activity

	Direct Costs	Support Costs	2019 Total	2018 Total
Activity or Programme	£	£	£	£
Glasgow South East Carers Centre	340,825	87,831	428,656	366,552
Minority Ethnic Project	44,833	61,919	106,752	96,533
Day Care Resource	59,885	72,732	132,617	129,494
	<u>445,543</u>	<u>222,482</u>	<u>668,025</u>	<u>592,579</u>

10 Analysis of support costs by charitable activity

	Staff Costs	Travel & Expenses	Premises & Running Costs	2019 Total	2018 Total
Activity or Programme	£	£	£	£	£
Glasgow South East Carers Centre	30,346	8,790	48,695	87,831	57,509
Minority Ethnic Project	30,346	2,804	28,769	61,919	47,330
Day Care Resource	30,346	3,608	38,778	72,732	56,718
	<u>91,038</u>	<u>15,202</u>	<u>116,242</u>	<u>222,482</u>	<u>161,557</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.

11 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor:	2019 £	2018 £
Audit of the charity's annual accounts	<u>8,376</u>	<u>7,980</u>

12 Net Expenditure

Net expenditure for the year is stated after charging:	2019 £	2018 £
Auditor's Remuneration	8,376	7,980
Depreciation of owned tangible fixed assets	<u>4,007</u>	<u>3,419</u>

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

13 Directors

No Directors nor any persons connected with them received remuneration, benefits or reimbursed expenses in the year. See also Note 25.

14 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Administration staff	2	2
Core staff	18	14
Ancillary staff	1	1
	<u>21</u>	<u>17</u>

Employment costs

	2019 £	2018 £
Wages and salaries	366,983	413,386
Social security costs	103,825	25,629
Other pension costs	16,658	7,218
	<u>487,466</u>	<u>446,233</u>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £134,337 (2018 - £129,680).

There were no employees whose annual remuneration was £60,000 or more.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

15 Tangible fixed assets

	Fixtures and fittings £	Plant and Machinery £	Motor vehicles £	Total £
Cost				
At 1 April 2018	43,540	55,817	24,136	123,493
Additions	3,168	-	-	3,168
At 31 March 2019	46,708	55,817	24,136	126,661
Depreciation and impairment				
At 1 April 2018	41,785	47,276	22,001	111,062
Depreciation charged in the year	1,650	1,930	427	4,007
At 31 March 2019	43,435	49,206	22,428	115,069
Carrying amount				
At 31 March 2019	3,273	6,611	1,708	11,592
At 31 March 2018	1,755	8,541	2,135	12,431

16 Financial instruments

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	112,538	184,392
Carrying amount of financial liabilities		
Measured at amortised cost	8,292	7,896

17 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Prepayments and accrued income	17,721	9,469

18 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	8,292	7,896

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2017	Income	Expenditure	Transfers	Balance at 1 April 2018	Income	Expenditure	Transfers
	£	£	£	£	£	£	£	£
Glasgow South East Carers Centre	113,937	378,992	(342,314)	(15,049)	135,566	371,463	(408,571)	(15,930)
Operating	8,177	35,994	(20,720)	(7,085)	16,366	35,748	(37,616)	(8,804)
Day Care	2,199	92,549	(121,138)	31,764	5,374	90,557	(112,572)	18,229
Ethnic Minority Users Group	208	-	-	-	208	-	-	-
Social Inclusion	9,976	88,194	(87,579)	(9,630)	961	87,324	(88,402)	3,337
Meals - Lunch Clubs	6	11,815	(11,819)	-	2	11,439	(11,433)	-
Replacement Ambulance	5,967	-	-	-	5,967	-	-	-
	140,470	607,544	(583,570)	-	164,444	596,531	(658,594)	(3,168)
								99,213

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

19 Restricted funds

(Continued)

Purposes of Restricted Funds

Glasgow South East Carers Centre

Income and expenditure allocated against this Fund is in respect of the South Glasgow Carers Centre. The Carers Centre provides flexible, person centred support to all Carers taking into account Carers' rights and choices, ensuring cultural and religious needs and equal opportunities are considered.

Operating

The Operating Fund acts as the core fund liaising with the other funds to support them. Management fees are received by the Operating Fund from the other Restricted Funds for these support services.

Day Care

Income and expenditure allocated against this Fund is in respect of the 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.

Ethnic Minority Users Group

Income and expenditure allocated against 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.

Social Inclusion

Income and expenditure allocated against this Fund is in respect of the Ethnic Minority Activity Centre which provides culturally sensitive services, therapeutic activities, outreach and befriending support to older people living in the community.

Meals - Lunch Clubs

Income and expenditure allocated against this Fund is in respect of the lunch club to provide nutritional, well balanced meals, taking account of service users likes/dislikes, special dietary needs and religious or cultural requirements.

Replacement Ambulance

Represents donations received to finance the purchase of a replacement ambulance vehicle.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Directors for specific purposes:

	Balance at 1 April 2017	Expenditure	Balance at 1 April 2018	Expenditure	Transfers	Balance at 31 March 2019
	£	£	£	£	£	£
Glasgow South East Carers Centre	10,436	(2,001)	8,435	(1,920)	-	6,515
Day Care	1,057	(331)	726	(225)	-	501
Ethnic Minority Users Group	495	(251)	244	(178)	-	66
Staff Fundraising & Improvement	3,862	(836)	3,026	(1,684)	3,168	4,510
	<u>15,850</u>	<u>(3,419)</u>	<u>12,431</u>	<u>(4,007)</u>	<u>3,168</u>	<u>11,592</u>

Purposes of Designated Funds

Each of the above comprise the Designated Assets Fund which represents the net book value of the charity's fixed assets. The transfer of £3,168 relates to the purchase of fixed assets during the year as financed by Restricted Funds. See also page 24.

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

21 Analysis of net assets between funds

	General funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £	General funds 2018 £	Designated funds 2018 £	Restricted funds 2018 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:								
Tangible assets	-	11,592	-	11,592	-	12,431	-	12,431
Current assets/(liabilities)	22,754	-	99,213	121,967	21,521	-	164,444	185,965
	22,754	11,592	99,213	133,559	21,521	12,431	164,444	198,396

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

22 Unrestricted General Funds

	1 Apr '18 £	Income £	Expenditure £	31 Mar '19 £
Executive Fundraising	2,116	3,032	(56)	5,092
Glasgow South East Carers Centre	7,638	1,702	(2,855)	6,485
Staff Fundraising	11,017	1,923	(2,513)	10,427
Ethnic Minority Staff Fundraising	750	-	-	750
	<u>21,521</u>	<u>6,657</u>	<u>(5,424)</u>	<u>22,754</u>

23 Purpose of General Funds

Executive Fundraising

Income allocated against this Fund is in respect of fundraising events. The Fund is expended in furtherance of the charitable objectives as decided by the directors.

Glasgow South East Carers Centre

Income allocated against this Fund is in respect of fundraising events. The Fund is expended in furtherance of the Glasgow South East Carers Centre as decided by the Directors.

Staff Fundraising

Income allocated against this Fund is in respect of fundraising events. The Fund is expended in furtherance of the charitable objectives as decided by the directors.

Ethnic Minority Staff Fundraising

Income and expenditure allocated against this Fund is in respect of fundraising to fund social events and outings for Ethnic Minority older people living in the community.

24 Operating lease commitments

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019 £	2018 £
Within one year	4,947	4,947
Between two and five years	12,368	17,316
	<u>17,315</u>	<u>22,263</u>

THE DIXON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

25 Related party transactions

The Directors of The Dixon Community are also Directors of The Dixon Community - Day Services which was incorporated on 20 October 2017 as a company limited by guarantee (No. SC 479474) and continues to remain dormant.

There were no other disclosable related party transactions during the year (2018 - none).

26 Cash generated from operations	2019 £	2018 £
(Deficit)/surplus for the year	(64,837)	17,593
Adjustments for:		
Investment income recognised in statement of financial activities	(602)	(273)
Depreciation and impairment of tangible fixed assets	4,007	3,419
Movements in working capital:		
(Increase)/decrease in debtors	(8,252)	180
Increase/(decrease) in creditors	396	(3,616)
Cash (absorbed by)/generated from operations	<u>(69,288)</u>	<u>17,303</u>