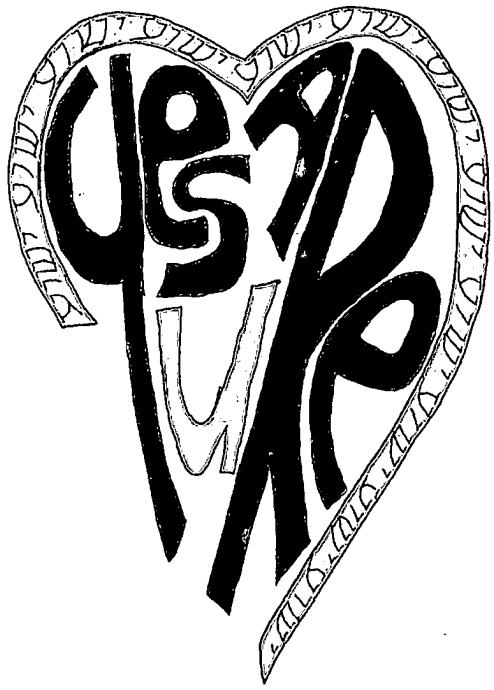
COMPANY REGISTRATION NUMBER SC413698

Yes-U-Are Partnership

(A Company Limited by Guarantee)



Report and Financial Statements

for the year ended 31st July 2016

Charity Number: SC042878

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SCT 09/11/2016 #162

COMPANIES HOUSE

CONDIE & CO

Chartered Accountants

10 Abbey Park Place

Dunfermline

Fife

KY12 7NZ

Yes-U-Are Partnership
Company Limited by Guarantee

Financial Statements

Year Ended 31 July 2016

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Yes-U-Are Partnership
Company Limited by Guarantee

Members of the Board and Professional Advisers

Registered Charity Name	Yes-U-Are Partnership
Charity Number	SC042878
Company Registration Number	SC413698
Principal Office	Erskine Building 4 Pilmuir Street Dunfermline Fife KY12 7AJ
Registered Office	Erskine Building 4 Pilmuir Street Dunfermline Fife KY12 7AJ
Directors	Mr J Macdonald Mrs K MacDonald Mrs A Brigden Mr D D Duncan
Secretary	Mrs T Serrano
Independent Examiner	Alan D Condie 10 Abbey Park Place Dunfermline Fife KY12 7NZ
Bankers	The Royal Bank of Scotland 52-54 East Port Dunfermline KY12 7HB

Yes-U-Are Partnership
Company Limited by Guarantee

Directors' Annual Report

Year Ended 31 July 2016

The Directors present their report and the unaudited financial statements of the charitable company for the year ended 31 July 2016.

Reference and Administrative Details
Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

The Directors
The Directors who served the charitable company during the period were as follows:

Mr J Macdonald
Mrs K MacDonald
Mrs A Brigden
Mr D D Duncan
Mrs A A Robinson (Resigned 29 May 2016)

1. Structure, Governance and Management

General
The charitable company's Directors consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts regulations does not apply. The accounts have been examined as required under section 44(1)(c) of the 2005 Act.

The charity is a charitable company limited by guarantee and was incorporated on 23 December 2011 as Yes-U-Are Partnership. The liability of each member of the charity in the event of a winding up is limited to £1. Charitable status was granted on 20 January 2012. It is governed by Articles of Association, which were revised during 2015/16. Changes to the Objects of the charity were approved at a General Meeting held on 19 April 2016.

Governance
The Board of the charitable company is made up of members who were elected by the membership to serve as Trustees/Directors. The membership of Yes-U-Are Partnership consists of interested supporters and group representatives, mainly from within the local community. There are currently 31 members. The Board met ten times during the year.

Risk Assessment
The Directors believe that satisfactory systems and procedures are in place to manage any major risks affecting the charity. Key risks identified included;

- Cause for concern for the run-down condition of the building due to many years of neglect. A program of remedial works has been initiated to mitigate the situation. It is anticipated that this current stewardship of the building will provide a sound platform from which to launch the major fundraising program for the refurbishment of the building.

- Dependence on the legacy in the short to medium term. The Board has addressed this issue by initiating a fundraising program seeking financial support for the charity's core and caring costs.

Employee involvement
The Board are committed to the personal development of staff through training, annual appraisals and regular supervision meetings. The Directors recognise and fully appreciate the support of staff and volunteers who have participated in consultation processes related to the strategic direction of the charity and the development of policy.

2. Objectives and activities

Mission Statement
'We deliver services that change lives and enrich community life'.

Objectives
To ensure that the charity's Objects continue to be consistent with the public benefit that it endeavours to achieve both currently and into the future, the Directors reviewed the Objects and were granted approval from the membership, OSCR and Companies' House during the year for the following revised Objects:

'The company is established as an expression of christian love, to provide facilities, activities and services with and for a wide spectrum of people, groups and communities of interest in Dunfermline and its neighbouring towns and villages, Fife and Scotland through:

- *the advancement of Citizenship or Community Development*
- *the advancement of Arts, Heritage and culture*
- *the Relief of those in need due to age, ill-health, disability, financial hardship or other disadvantage.*
- *the advancement of Education*
- *the advancement of Religion*
- *the provision of Recreational facilities or the organisation of Recreational Activities'*

3. Achievements and Performance

The Directors are pleased to report that significant progress was made during 2015/16 in the key areas of the charity's work. During the year the Board, with the support of staff members and volunteers, reviewed the charity's Vision, Mission and Values Statements as well as the charity's core Objects. This necessary work ensures that the charity is fit for purpose as it moves ahead to further increase public benefit through its caring services and refurbishment of the Erskine building for community use.

3.1 Caring Services
Yes-U-Are Partnership continued with its specialised work supporting people with drug and alcohol addiction issues, some of whom had been damaged by the trauma of early life sexual and/or physical abuse. The service, which had been managed on a voluntary basis, was commissioned by AtCOR, a sister organisation which published the report, 'Road to Recovery?' into this partnership work. The launch took place at the Scottish Parliament under the chairmanship of the then MSP, Cara Hilton and attracted cross party and cross sectoral interest.

3. Achievements and Performance (continued)

Mr Macdonald who conceived, developed and led the project for over 4 years on a voluntary basis is thanked for the contribution that he has made in helping these vulnerable clients to reduce the amount of emotional, financial and physical chaos and crisis in their lives through the one to one care, group work, training opportunities and skills development provided. Mr Macdonald also acted as the clients' champion in a sustained effort to help them improve their relationships with statutory bodies. On Mr Macdonald's retirement from the service the Directors approved the release of funds to create the part-time, temporary post of Senior Support Mentor which has been occupied since May 2016. It is hoped that this important caring service will be able to access funds that will allow it to become a permanent feature of the charity's work well into the foreseeable future as it continues to meet the needs of this vulnerable group.

In addition, the Board approved the creation of a Relief Fund to support any of the clients during periods of particular financial distress. This fund, which has been well utilised, was bolstered by some of the interest from a loan that the charity had made and had been paid back in full. It is hoped that a funding campaign to invite members and friends of the charity to make regular donations to support this fund and the work that it does will be successful.

3.2 Heritage

An important aspect of the charity's work is the appropriate sharing of information about the Erskine Building's namesake, Revd Erskine. During the year, the Directors approved the creation of a short video presentation which highlights key aspects of Revd Erskine's life and association with the First Secession of the church in Scotland. The short film also highlights some of the plans that the charity has for the building including its stained glass windows.
The presentation was premiered to a packed audience in the Council Chambers, Dunfermline alongside the launch of the plans for the building and the 'Road to Recovery?' report.

3.3 Erskine Building

The charity employed a new Development Manager in August 2015 and with his support,in November 2015, the Directors approved updated architectural plans for the future development of the Erskine Building. This key aspect of the charity's work, when complete, will provide the community at large with conference and training space, a range of community rooms, café, gallery, exhibition space for partner organisations as well as the life and times of Revd. Ralph Erskine and up to ten offices for Third Sector groups.

The plans were presented to stakeholders, members and other interested parties at a successful launch in the Council Chambers, Dunfermline. The presentation was made by Gareth Jones, architect and Director of Pollock Hammond Ltd who have been commissioned by the charity to support the building's development. They specialise in the conservation and refurbishment of listed buildings and are therefore well qualified to support Yes-U-Are Partnership in its endeavours to save and restore a 'building at risk' situated in a prominent position of the city conservation area.

After some careful planning in consultation with the architect, the Board approved remedial works to the building. It is hoped that the completion of these works by local company, Harrison and Duff, will guarantee that the Building is wind, water and pigeon tight, provide the charity with onsite office space and create a small venue in which it can exhibit its plans for the future. The charity moved into an onsite office on 26 July 2016. Important work to repair aspects of the structure of the building which are in a perilous state is continuing.

3. Achievements and Performance (continued)

3.4 General

During the year the charity upgraded its media presence with a complete remodelling of the website, Facebook and Twitter. The charity is appreciative of the creative support received from staff members in this important process. In addition, with the support of Condie & Co, the charity moved to another accounting package which is designed to provide better and more appropriate financial reporting to the Board. The member and stakeholder database has been improved allowing an easier flow of information within and beyond the charity.

3.5 Volunteers

Yes-U-Are Partnership is indebted to its volunteers without whom the charity would not be in the position it is in today. Volunteers have been directly involved in the day to day administrative processes, caring services, training opportunities and skills development while others have provided specialist advice at Board level.

4. Financial Review

4.1 Review of the year

The receipt of a substantial legacy late in the previous year has enabled the charity to push ahead with developments in important aspects of its charitable work.

- A proportion of the legacy was used for the immediate employment of the Development Manager on a three-year contract. Funds were designated to cover the cost of this important post and that of the Finance and General Administrator until 31 July 2018.
- The Board also took the decision to set up a Relief Fund utilizing £12,000 from the legacy.
- The charity, in association with Dunfermline Athletic Football Club, organised a successful fundraising event in the Carnegie Hall.
- Importantly £165,000 was designated to ensure that the Erskine Building, which after 15 years of neglect, would receive serious repairs to ensure that it was structurally sound as well as wind and watertight.
- It is anticipated that outstanding matters relating to the Access Lease will be resolved in due course.
- The part-time post of Senior Support Mentor was created and filled in May 2016.
- The relocation of the office from High Street to Pilmuir Street in July 2016 will provide substantial savings in rental and insurance costs over the coming years.

4.2 Gifts in kind

- As a charity Yes-U-Are Partnership continued to benefit from the 80% mandatory, non-domestic rates relief it receives from Fife Council. In addition, the charity receives a further 20% discretionary relief.
- The Directors were thankful to the Trustees of Abbot House for the gift of tables and chairs on the closure of Abbot House.
- A donor, who wishes to remain anonymous, is directly paying fees associated with work towards resolution of technical legal matters related to the purchase of the building.

4. Financial Review (Continued)

- The charity has also benefited from reduced invoicing costs from consultants and builders due to our charitable status and their commitment to supporting the local community.
- The charity is thankful to Mr John MacDonald for the voluntary service that he has provided as its unpaid Director and for the admirable contribution he has made to service development.

4.4 Looking forward

The Directors anticipate that the charity will continue to develop in all of the key areas of its charitable work:

- The charity will continue to develop a portfolio of Trusts and Foundations that are financially supportive of its work.
- Remedial works to the Erskine Building will be completed and the portico will be in use as a group gathering point which also provides information about the plans for the building and other Third Sector organisations' activities.
- During the first quarter there will be a transition of workload from the unpaid Director to the Development Manager who will then occupy the post renamed as 'Chief Executive Officer'.
- Yes-U-Are Partnership will continue to pursue funding to further develop its caring work for the benefit of the vulnerable client group that it serves.
- The charity will enlarge the scope of its activities by developing a Skills Development program.
- The charity will launch a major fundraising program to enable the refurbishment of the Erskine Building for community use.
- 2017 is the Year of Heritage and Archaeology and Yes-U-Are Partnership will progress project discussions relating to the Archaeology of Homelessness and the possibility of a 'water filter' archaeological dig.
- There will be a continuation of information provision, both in the UK and abroad, about the life and times of Revd Erskine.

Independent Examiner

Alan D Condie has been re-appointed as independent examiner for the ensuing year.

Directors Responsibilities Statement

The directors are responsible for preparing the Directors' Annual Report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, 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 accounting estimates that are reasonable and prudent; and
- prepare the accounts 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 are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Small Company Provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Signed on behalf of the Directors

Mrs K Macdonald
Director

1 November 2016

Yes-U-Are Partnership
Company Limited by Guarantee

Independent Examiner's Report to the Directors of Yes-U-Are Partnership

Year Ended 31 July 2016

I report on the accounts of the charitable company for the year ended 31 July 2016 which are set out on pages 9 to 17.

Respective Responsibilities of Directors and Examiner
The directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charitable company's directors consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement
My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement
In the course of my examination, no matter has come to my attention:

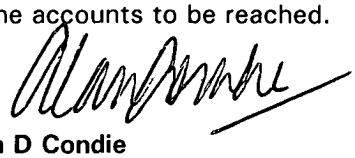
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alan D Condie
Independent examiner

10 Abbey Park Place
Dunfermline
Fife
KY12 7NZ

3 November 2016

Yes-U-Are Partnership
Company Limited by Guarantee

Statement of Financial Activities (Incorporating the Income and Expenditure Account)

Year Ended 31 July 2016

	Note	Total Funds 2016 £	Total Funds 2015 £
Incoming Resources			
Incoming resources from generating funds:			
Voluntary income	2	1,429	464,044
Activities for generating funds		623	1,209
Investment income	2	5,710	229
Total Incoming Resources		7,762	465,482
Resources Expended			
Charitable activities	3	(200,375)	(32,876)
Governance and support costs	4	(11,354)	(3,698)
Other resources expended	5	–	(388)
Total Resources Expended		(211,729)	(36,962)
Net (Outgoing)/Incoming Resources for the Year/Net (Expenditure)/Income for the Year	6	(203,967)	428,520
Reconciliation of Funds			
Total funds brought forward		1,084,934	656,414
Total Funds Carried Forward		880,967	1,084,934

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

Yes-U-Are Partnership
Company Limited by Guarantee

Balance Sheet

31 July 2016

	Note		2016 £	2015 £
Fixed Assets				
Tangible assets	8		674,110	649,871
Current Assets				
Debtors	9	1,248		224,917
Cash at bank and in hand		232,594		215,170
		233,842		440,087
Creditors: Amounts Falling due Within One Year	10	(26,985)		(5,024)
Net Current Assets			206,857	435,063
Total Assets Less Current Liabilities			880,967	1,084,934
Net Assets			880,967	1,084,934
Funds				
Unrestricted income funds	11		880,967	1,084,934
Total Funds			880,967	1,084,934

For the year ended 31 July 2016 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the directors and authorised for issue on the 1 November 2016. and are signed on their behalf by:



Mrs K Macdonald
Director

Company Registration Number: SC413698

The notes on pages 11 to 17 form part of these financial statements.

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

The directors consider there are no material uncertainty about the charities ability to continue as a going concern.

Yes-U-Are Partnership meets the definition of a public benefit entity under FRS 102.

Transition to FRS 102

This is the first year in which the financial statements have been prepared under FRS 102. details on how FRS 102 has affected the reported position and financial performance is given in note 15.

Fund Accounting

Unrestricted funds comprise designated funds, which have been set aside by the directors for a specific purpose, and the general reserve.

Income Recognition

All income is recognised once the charity has entitlement to income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

- 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.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and and costs linked to the strategic management of the charity.
Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible Fixed Assets and Depreciation
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Heritable property	- 2% straight line
Office equipment	- 25% straight line
Fixtures and fittings	- 25% straight line

Disclosure Exemption
The charity has taken advantage of the exemption permitted by the SORP and section 7 of FRS 102 not to disclose a cash flow statement.

Reconciliation with Previous Generally Accepted Accounting Practice
In preparing the financial statements, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. no restatements were required.

Judgements and Key Sources of Estimation Uncertainty
The preparation of the financial statements requires management to consider if significant judgement and estimates are required to be reflected in the financial statements. The directors have carried out this review and conclude that no such adjustments are required.

Short-Term Debtors and Creditors
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in other expenditures.

Taxation
The charity is exempt from tax on income and gains fully within Section 505 of the Tax Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objectives.

2. Voluntary and Investment Income

	Unrestricted Funds	Total Funds 2016	Total Funds 2015
Voluntary Income	£	£	£
Donations and legacies	1,429	1,429	464,044
Investment Income			
Bank interest	56	56	49
Loan interest	5,654	5,654	180
	5,710	5,710	229

3. Costs of Charitable Activities

	Unrestricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£
Wages and salaries	41,974	41,974	7,088
Rent and rates	4,144	4,144	4,037
Insurance	12,238	12,238	8,955
Heat and light	1,161	1,161	1,820
Repairs and maintenance	100,371	100,371	1,344
Depreciation	1,690	1,690	1,075
Motor and travel	607	607	-
Consultancy fees	16,454	16,454	3,180
Sundry expenses	4,181	4,181	96
Projects costs	17,495	17,495	4,864
Bank charges	60	60	417
	200,375	200,375	32,876

4. Allocation of Governance and Support Costs

	Other support costs	Governance costs	Total 2016	Total 2015
	£	£	£	£
Other pension costs	2,307	-	2,307	
Postage and stationery	1,079	-	1,079	337
Independent examiners fee	-	5,005	5,005	1,800
Telephone	1,491	-	1,491	1,048
Office costs	1,472	-	1,472	513
	6,439	5,005	11,354	3,698

5. Other Resources Expended

	Total Funds 2016	Total Funds 2015
	£	£
Losses on disposal of tangible fixed assets	–	388

6. Net (Outgoing)/Incoming Resources for the Year

This is stated after charging:

	2016	2015
	£	£
Depreciation	1,690	1,076
Auditors' fees	1,800	1,800

7. Staff Costs and Emoluments

Total staff costs were as follows:

	2016	2015
	£	£
Wages and salaries	41,974	7,067
Social security costs	–	21
Other pension costs	2,307	–
	44,281	7,088

7. Staff Costs and Emoluments *(continued)*

Particulars of employees:
The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2016 No.	2015 No.
Number of administrative staff	2	1

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

8. Tangible Fixed Assets

	Heritable Property £	Office Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 August 2015	648,658	3,119	1,307	653,084
Additions	23,596	1,822	511	25,929
At 31 July 2016	672,254	4,941	1,818	679,013
Depreciation				
At 1 August 2015	–	2,233	980	3,213
Charge for the year	–	1,235	455	1,690
At 31 July 2016	–	3,468	1,435	4,903
Net Book Value				
At 31 July 2016	672,254	1,473	383	674,110
At 31 July 2015	648,658	886	327	649,871

All of the company's fixed assets are used in the furtherance of the company's charitable activities. No depreciation was charged in the year on the property as it has not yet been brought into use.

9. Debtors

	2016 £	2015 £
Directors' current accounts	–	223,705
Other debtors	1,248	312
Prepayments	–	900
	1,248	224,917

10. Creditors: Amounts falling due within one year

	2016	2015
	£	£
Directors current account	2,222	-
PAYE and social security	5	-
Other creditors	11,182	1,911
Accruals	11,354	3,113
	24,763	5,024

11. Unrestricted Income Funds

	Balance at 1 August 2015	Incoming resources	Outgoing resources	Balance at 31 July 2016
	£	£	£	£
General Funds	1,084,934	7,763	(211,730)	880,967

The Erskine Development Fund represents amounts set aside by the charity directors for the restoration of St Andrews Erskine Church, a property which is owned by the company.

The charity has no restricted funds.

12. Analysis of Net Assets Between Funds

	Tangible fixed assets	Net current assets	Total
	£	£	£
Unrestricted Income Funds	674,110	206,857	880,967
Total Funds	674,110	206,857	880,967

13. Transactions With the Directors

At 31 July 2016, the director current account of Mr J Macdonald was £2,222. During the year to 31 July 2015 the charity made an advance of £225,000 to Mr Macdonald. The advance was interest bearing at a rate of 3.25% repayable on demand. The loan was repaid in its entirety in April 2016.

No director received any remuneration or were paid any expenses during the year (2015 - £Nil).

14. Company Limited by Guarantee

The members of the company guarantee to contribute £1 each to the assets of the company in the event of it being wound up.

15. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 August 2015. No transitional adjustments were required in funds or net income.