Charity Registration No. SC042878 (Scotland)

Company Registration No. SC413698 (Scotland)

YES-U-ARE PARTNERSHIP

A COMPANY LIMITED BY GUARANTEE



ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2017

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YES-U-ARE PARTNERSHIP

Legal And Administrative Information

Registered Charity Name	Yes-U-Are Partnership
Directors	Mr J D W MacDonald Ms K L MacDonald Mr D D Duncan
Secretary	Mrs T A S Serrano
Charity number (Scotland)	SC042878
Company number	SC413698
Principal address	The Erskine Building 4 Pilmuir Street Dunfermline Fife KY12 7AJ
Registered office	The Erskine Building 4 Pilmuir Street Dunfermline Fife KY12 7AJ
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

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YES-U-ARE PARTNERSHIP

Trustees Report (Including Directors' Report)

For The Year Ended 31 July 2017

The Directors present their report and the unaudited financial statements of the charitable company for the year ended 31st July 2017.

Reference and Administrative Details
Reference and administrative details are shown in the schedule of members of the board and professional advisers on the Legal and Administrative Information page 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 (Resigned 16th May 2017)
Mr D D Duncan

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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).

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 23rd 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 £1.00. Charitable status was granted on 20th 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 19th 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. Membership is free of charge and there are currently 63 members. The Board met five times during the year. Directors would like to record their thanks for the contribution that Mrs Louise Brigden made as a Director since the foundation of the charity until her resignation.

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;

- Urgent repairs: The program of remedial works that was initiated during 2015/16 to mitigate the deterioration in the building has ensured that it is now watertight. Additional problems discovered that could have led to a catastrophic failure of the roof have also been dealt with. It is anticipated that this sound stewardship of the building will provide a reasonable window of time to launch a major fundraising program for the refurbishment of the building. The Board is also looking at the possibility of building close working relationships / partnerships with other agencies to ensure that their vision for the future of the building is realised.
- Portico roof: Due to the severity of deterioration in three of the main roof trusses it was not possible to attend to the portico roof which remains a priority for replacement.
- Dependence on legacy funds in the short to medium term: a. The Board has addressed this issue by initiating a fundraising program seeking financial support for the charity's core and project costs. B. The Board is also looking into the possibility of collaborative working or amalgamation with another charity with similar purposes.

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.

Reserves policy
The charity has considered the reserves required and have taken in to account their current and future liabilities. It is the policy of the charity to maintain funds equivalent to a minimum of three months expenditure.

2. Objectives and activities

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

Objectives
The Objects of the charity were reviewed and were granted approval by the membership, OSCR and Companies' House as follows:

'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
- 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'

The Directors have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

3. Achievements and performance

The Directors are pleased to report that significant progress was made during 2016/17 in the key areas of the charity's work.

3.1 Caring Services
Yes-U-Are Partnership continued to meet one of its key objectives 'the Relief of those in need due to age, ill-health, disability, financial hardship or other disadvantage' through its specialised work supporting up to 12 people with drug and alcohol addiction issues, some of whom had been damaged by the trauma of early life sexual and/or physical abuse. Clients must have genuine desire to turn their lives around and to this end mentoring, advocacy, championing and some financial relief was provided to support their faltering steps towards recovery. This work includes prison visitation, arrangements for gifting of Food Bank vouchers, leisure passes and basic IT training, it also includes working closely with police, magistrates, health officials and consultants, DWP and housing officials to champion clients and ensure that they are treated fairly and with dignity. A part-time Senior Support Mentor (14 hours per week) was employed to discharge this role and his work was supplemented by administrative support by the Finance and General Administrator as well as additional voluntary support.

In order to 'advance its educational objective', Yes-U-Are invested in the development of the 'championing' methodology highlighted in the 'Road to Recovery?' report which was published and launched at the Scottish Parliament in November 2015. When the lessons learned from this approach are collated and the resultant course outlined, piloted, tested and refined it is anticipated that Yes-U-Are will be able to market this training tool to other professionals. If found appropriate it will also be adapted for use in the provision of peer to peer training. It is anticipated that the courses created will generate an income for the charity in the coming years.

3.2 Heritage
An important aspect of the charity's work for 'the advancement of Arts, Heritage and Culture' is the appropriate sharing of information about the vision Trustees have for the Erskine Building's future. In addition to talks to external groups and site tours during the year, a short video presentation which highlights key aspects of the building's past, current situation and future plans for community use was created. Trustees would like to thank 'Heart & Soul' for their creative, free of charge, support in this important venture. The video is now displayed on the Charity's website as well as being shared through Facebook and it supplements a previous video presentation that was created to highlight key aspects of Revd Ralph Erskine's life.

3.3 Erskine Building
The company's charitable work also includes an objective 'to provide facilities' for the local community. Remedial works planned to the building which is listed on the 'At Risk Register' were initiated in 2015 and concluded in December 2016. The completion of these works by local company, Harrison and Duff, guarantees that the building is structurally sound as well as wind and water tight. These important works provided the charity with onsite office space which staff moved into on 26th July 2016 providing substantial cost efficiencies. The total cost of these works including architect and structural-engineer fees over the full two year period was £171,116 including £23,595 capitalisation for the newly created office space. This was drawn from the Macdonald legacy received to support the charity's work and it is anticipated that this sound stewardship will protect the building during the major fundraising appeal for its refurbishment.

3.4 Community Development
Trustees would like to thank the team from Nationwide Building Society who volunteered to clear the grounds, cut grass and prepare ground for a garden based project which Ailinn Gilroy and a small team of other volunteer friends have been able to take forward by introducing a range of herbs and flora which as time goes on, will be made available to members of the community at large. It is anticipated that this endeavour will be the first step towards greater community involvement as the project develops.

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, local fundraising events, 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 2014/15 has enabled the charity to push ahead with developments in important aspects of its charitable work.

- The Relief Fund was managed through Caring Services which was substantially supported by the CEO in a fundraising capacity estimated at 40% of his time. Grants to fund the continuation of the Senior Support Mentor's post were sought throughout the year. An approximation of £37,000 was expended on the Service during the year or 23% of total expenditure to provide for 'the Relief of those in need due to age, ill-health, disability, financial hardship or other disadvantage and the advancement of education.'
- Serious repairs to ensure that the Erskine Building is structurally sound as well as wind and watertight were completed at a total cost of £38,929 in this financial year. The charity's commitment to 'providing facilities and the advancement of heritage' is evident in the priority given to the maintenance of the building and promoting not only the history associated with it but also future plans. Approximately 32% of the charity's annual expenditure was devoted to meeting these important objectives.
- It is anticipated that outstanding legal matters relating to the rectification of the Title Deeds, Access Lease and associated Standard Security which have occupied a great deal of staff and Trustee time and energy will be resolved with support of Counsel in due course. Approximately 14% of total annual expenditure funded this necessary work.
- The relocation of the office from High Street to Pilmuir Street in July 2016 provided substantial savings in rental and insurance costs during the year as anticipated.

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 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.

4.3 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 engage with other agencies to create joint working opportunities, new partnerships and/or including the possibility of amalgamation to secure the realization of its long term vision.
- The charity will continue to develop a portfolio of Trusts and Foundations that are financially supportive of its work.
- The charity will seek funding for additional wide ranging research into community needs and how the completed building can be utilized to respond to needs identified.
- The charity will launch a major fundraising program to enable the refurbishment of the Erskine Building for community use.
- There will be a continuation of information provision, both in the UK and abroad, about the life and times of Revd Ralph Erskine.
- Yes-U-Are Partnership will continue to pursue grant funding to further develop its range of work.

The Directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

5. Statement of Directors responsibilities

The directors, who also act as trustees for the charitable activities of #cd2, are responsible for preparing the Directors Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Directors to prepare accounts 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 charitable company for that year.

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 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 accounts; 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 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, 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.

Small Company Provisions

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

Independent Examiner

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

The Directors report was approved by the Board of Directors.

Ms K L MacDonald
Director
Dated: 12 December 2017

YES-U-ARE PARTNERSHIP

Independent Examiner's Report

To The Directors Of Yes-U-Are Partnership

I report on the accounts of the charity for the year ended 31 July 2017, which are set out on pages 8 to 18.

Respective responsibilities of Directors and examiner

The charity's directors, who also act as trustees for the charitable activities of Yes-U-Are Partnership, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Directors consider that the audit requirement 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 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 Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity 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 trustees 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 connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
   (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

   have not been met or

(b) 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

Dated: 12 December 2017

YES-U-ARE PARTNERSHIP

Statement Of Financial Activities
Including Income And Expenditure Account

For The Year Ended 31 July 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Restated Total 2016 £
Income and endowments from:					
Donations and legacies	3	5,918	1,560	7,478	3,651
Activities for generating funds	4	149	-	149	623
Investments	5	37	-	37	5,710
Other income	6	1,428	-	1,428	-
Total income		7,532	1,560	9,092	9,984
Expenditure on:					
Charitable activities	7	136,361	1,477	137,838	211,729
Net (expenditure)/income for the year/ Net movement in funds		(128,829)	83	(128,746)	(201,745)
Fund balances at 1 August 2016		883,189	-	883,189	1,084,934
Fund balances at 31 July 2017		754,360	83	754,443	883,189

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.

YES-U-ARE PARTNERSHIP

Statement Of Financial Position

As At 31 July 2017

	Notes	2017 £	2017 £	2016 Restated £	2016 Restated £
Fixed assets					
Tangible assets	11		672,144		674,110
Current assets					
Debtors	13	2,809		1,248	
Cash at bank and in hand		83,085		232,594	
		85,894		233,842	
Creditors: amounts falling due within one year	14	(3,595)		(24,763)	
Net current assets			82,299		209,079
Total assets less current liabilities			754,443		883,189
Income funds					
Restricted funds	15		83		2,222
Unrestricted funds					
Designated funds	16	754,185		880,967	
			754,360		880,967
			754,443		883,189

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Directors responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Directors on 12 December 2017

Ms K L MacDonald
Trustee

Company Registration No. SC413698

1 Accounting policies

Charity information

Yes-U-Are Partnership is a private company limited by guarantee incorporated in Scotland. The registered office is The Erskine Building, 4 Pilmuir Street, Dunfermline, Fife, KY12 7AJ.

1.1 *Accounting convention*

The accounts have been prepared in accordance the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis, which assumes that the company will be able to continue in existence for the foreseeable future. The company reported a loss of £142,591 for the year ended 31 July 2017. The company is thus dependent on the continued support of its directors. The directors are confident about this continued support and accordingly consider it appropriate for the financial statements to be prepared on the going concern basis.

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 accounts.

1.4 Incoming resources

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Interest on funds held on deposit is included 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.

1 Accounting policies

1.5 Resources expended

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 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.

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 of assets less their residual values over their useful lives on the following bases, once the asset is brought in to use:

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

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.9 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.

1 Accounting policies

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 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.

1.11 Employee benefits

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

1.12 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.

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	5,918	1,560	7,478	3,651
For the year ended 31 July 2016	1,429	2,222		3,651

Income from donations and legacies of £5,918 (2016: £1,429) is unrestricted funds and £1,560 (2016: £2,222) are restricted funds.

4 Other trading activities

	2017	2016
	£	£
Fundraising events	149	623
Unrestricted Funds	149	623

5 Investments

	2017	2016
	£	£
Bank interest	37	56
Loan interest	-	5,654
	37	5,710
Unrestricted Funds	37	5,710

6 Other income

	2017	2016
	£	£
Rental income	1,428	-
Unrestricted Funds	1,428	-

7 Charitable activities

	2017	2016
	£	£
Staff costs	34,291	41,974
Depreciation and impairment	1,965	1,690
Insurance	1,996	12,238
Heat & light	1,885	1,161
Repairs & maintenance	34,831	100,371
Motor & travel	83	607
Consultancy fees	4,716	16,454
Sundry expenses	1,482	4,181
Project costs	15,963	17,495
Bank charges	35	60
Rent & rates	246	4,144
Subscriptions	723	-
	98,216	200,375
Share of support costs (see note 8)	14,144	6,349
Share of governance costs (see note 8)	25,478	5,005
	137,838	211,729
Analysis by fund		
Unrestricted funds	136,361	
Restricted funds	1,477	
	137,838	
For the year ended 31 July 2016		
Unrestricted funds		211,729
		211,729

8 Support costs

	Support costs	Governance costs	2017	2016	Basis of allocation
	£	£	£	£	
Staff costs	10,648	-	10,648	2,307	
Postage & stationary	1,251	-	1,251	1,079	
Telephone	1,386	-	1,386	1,491	
Office costs	859	-	859	1,472	
Audit fees	-	4,889	4,889	5,005	Governance
Legal and professional	-	20,589	20,589	-	Governance
	14,144	25,478	39,622	11,354	
Analysed between					
Charitable activities	14,144	25,478	39,622	11,354	

Governance costs includes payments to the auditors of £4,889 (2016- £5,005) for audit fees.

9 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
Number of administrative staff	3	2

Employment costs	2017 £	2016 £
Wages and salaries	42,236	41,974
Social security costs	591	-
Other pension costs	2,112	2,307
	44,939	44,281

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

11 Tangible fixed assets

	Heritable property	Fixtures and fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 August 2016	672,254	1,818	4,941	679,013
At 31 July 2017	672,254	1,818	4,941	679,013
Depreciation and impairment				
At 1 August 2016	-	1,435	3,468	4,903
Depreciation charged in the year	1,345	128	493	1,966
At 31 July 2017	1,345	1,563	3,961	6,869
Carrying amount				
At 31 July 2017	670,909	255	980	672,144
At 31 July 2016	672,254	383	1,473	674,110

All of the company's fixed assets are used in the furtherance of the company's charitable activities.

Depreciation on the heritable property has been restricted due to a large proportion of the asset being under significant construction and repair.

12 Financial instruments

	2017	2016
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	655	1,248
Carrying amount of financial liabilities		
Measured at amortised cost	3,595	24,758

13 Debtors

	2017	2016
Amounts falling due within one year:	£	£
Other debtors	655	1,248
Prepayments and accrued income	2,154	-
	2,809	1,248

14 Creditors: amounts falling due within one year

	2017	2016
	£	£
Directors current account	50	-
Other taxation and social security	-	5
Other creditors	917	13,404
Accruals and deferred income	2,628	11,354
	3,595	24,763

15 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		
	Balance at 1 August 2016	Incoming resources	Resources expended	Balance at 31 July 2017
	£	£	£	£
Restricted Funds	-	1,560	(1,477)	83

The restricted fund represents amounts set aside by the charity directors for the Client Relief Fund.

16 Designated funds

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

	Restated	Movement in funds		
	Balance at 1 August 2016	Incoming resources	Resources expended	Balance at 31 July 2017
	£	£	£	£
General Funds	883,189	7,532	(136,536)	754,185
	883,189	7,532	(136,536)	754,185

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.

17 Analysis of net assets between funds

	£	£	Total £
Fund balances at 31 July 2017 are represented by:			
Tangible assets	672,144	-	672,144
Current assets/(liabilities)	82,382	(83)	82,299
	754,526	(83)	754,443

18 Related party transactions

At 31 July 2017, the director current account of Mr J Macdonald was £50 (2016 - £Nil).

No director received any remuneration or were paid any expenses during the year (2016 - £Nil).

During the year the company paid £15,000 (2016: £Nil) to AtCOR, a company in which John MacDonald and Karen MacDonald are both directors, for the "Champion for Others" research and development project.

During the year, the company received donations of £1,560 (2016: £700) for the Relief Fund from John MacDonald, who is a director of the company.

19 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.

20 Prior Year Adjustment

A prior year adjustment £2,222 was made in respect of the directors loan account. The overall effect was a reduction of the directors loan by £2,222 and an increase in income funds.