



YES-U-ARE PARTNERSHIP

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2020

Charity Registration No. SC042878 (Scotland)  
Company Registration No. SC413698 (Scotland)

# YES-U-ARE PARTNERSHIP

## Legal and Administrative Information

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<b>Registered Charity Name:</b>	<b>Yes-U-Are Partnership</b>
<b>Charity Number:</b>	<b>SC042878</b>
<b>Company Number:</b>	<b>SC413698</b>
<b>Principal Office:</b>	<b>Erskine Building 4 Pilmuir Street Dunfermline KY12 4AJ</b>
<b>Registered Office:</b>	<b>Erskine Building 4 Pilmuir Street Dunfermline KY12 4AJ</b>
<b>Directors who served during the year:</b>	<b>John Macdonald (Convenor) Karen Macdonald (Treasurer) Michael Collie (Director)</b>
<b>Company Secretary:</b>	<b>Tatiana Serrano</b>
<b>Independent Examiner:</b>	<b>David Rowe FCMA Small Business Support Rosyth Business Centre 16 Cromarty Campus Rosyth, KY11 2WX</b>
<b>Bankers:</b>	<b>The Royal Bank of Scotland 52-54 East Port Dunfermline KY12 7HB</b>

# YES-U-ARE PARTNERSHIP

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The Directors present their report and the unaudited financial statements of the charitable company for the year ended 31st July 2020.

### 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 D Macdonald

Mrs K L Macdonald

Mr M Collie

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).

# YES-U-ARE PARTNERSHIP

## Trustees Report (Including Directors' Report)

### For the Year ended 31 July 2020

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The Directors present their report and the unaudited financial statements of the charitable company for the year ended 31st July 2020.

#### 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 56 members. The Board meet five times during the year.

#### 2. Risk Assessment

The Directors believe that satisfactory systems and procedures are in place to manage any major risks affecting the charity. Measures addressing key risks were identified:

- Assistance from supportive contractors has been sought to ensure recurrent deterioration of the roof is addressed at reasonable costs.
- Payment of fees for 'rectification' of the deeds was completed.
- The charity continued to progress with further cost reduction under a part time general, financial and development manager – a sustainable and very effective post.
- Other measures were taken to further reduce yearly overheads.
- Various working partnerships with community organisations were developed to ensure that the renovation and use of the building becomes more income derivative.
- A range of fundraising initiatives were planned to increase unrestricted income.
- But owing to Covid most of the funding initiatives had to be cancelled.
- The manager was furloughed from April, which sustained her post during lockdown.
- The building closed to the public from April for the rest of the financial year.
- Sanitation, distancing, and masks required of anyone entering the building.

##### Employee involvement

The Board are committed to the personal development of management staff through support, training, annual appraisals, and regular supervision meetings. The Directors continued to involve closely staff and key volunteers in consultation processes related to the strategic direction of the charity and the development of policy.

##### Reserves Policy

The Charity has considered the reserves and has considered their current and future liabilities. It is the policy of the charity to maintain funds equivalent to a minimum of three months expenditures.

# YES-U-ARE PARTNERSHIP

## Trustees Report (Including Directors' Report) (Continued) For the Year ended 31 July 2020.

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### 3. 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 another 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.

### 4. Achievements and Performance

The Directors are pleased to report that significant progress was made during 2019/2020 in the key areas of the charity's work.

#### Community development, volunteering, and caring support

- The charity engaged with community organisations to develop partnerships and joint working opportunities involving volunteers with mental illness, addiction, learning disabilities and criminal justice backgrounds as well as young people not in employment education or training.
- West Fife Community Service supported volunteers with learning disabilities to assist with gardening, cleaning, and office work.
- Partnerships were further developed with: Fife Employment Access Trust, Enable, and Bank of Scotland.
- Volunteer opportunities and skill development projects were further developed, supporting volunteers to prepare new parts of the building for use by local groups.
- Work supporting people damaged by trauma, drug and alcohol addiction issues was continued through partnership with AT CoR CIC by further piloting and developing the mentoring and 'championing' method of advocacy (highlighted in the 'Road to Recovery?' report launched at the Scottish Parliament in November 2015).
- New insights were collated, the resulting model refined, and the pilot again extended in recognition of profound difficulties being experienced by people attempting recovery whilst new and serious issues were confronted during Lockdown.
- The evidence of the outcomes from Championing are being applied in this ongoing pilot to further develop in-depth training courses based on its approach; these courses will generate income for the charity over future years.

#### Arts and Heritage

- Funding was achieved for the future publication of a "Survive and Recover" booklet.
- Prior to lockdown site tours of the building continued to highlight to a range of local people the heritage of the Erskine Building and the vision for its renovation and use as a community resource. Occasional coverage was achieved in the local press.

# YES-U-ARE PARTNERSHIP

## Trustees Report (Including Directors' Report) (Continued) For the Year ended 31 July 2020.

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- Discussions were continued with local artists about the potential use of the building by them as exhibition or working space.

### 5. Financial Review

#### Review of the year

A robust budget has been developed by means of a raft of cost reductions and fundraising measures:

- The Erskine Building was structurally sound as well as wind and watertight dry but later in the year some leaks in the roof again began to appear and the charity sought well priced contractors to med the leaks again.
- A sustainable payment programme for the residual legal costs for the rectification of the deeds was completed in Spring 2020.
- The relocation of the office into the Erskine building has continued to provide substantial savings in rental and insurance costs during the year as anticipated.
- The charity has continued to reduce overheads under the part time general, financial and development manager.
- Many detailed measures have been taken to reduce the charity's yearly overheads.
- Rental income was organised from a local charity's use of our office and storage space and from groups regularly using the rooms.
- Partnerships continued with local community organisations to involve their volunteers in our building renovation as a future income source from room use and rental.
- The regular stream of income continued from donations from small trusts, through a new fundraising letter setting out the charity's work.
- Large scale fundraising events were planned but had to be cancelled owing to Covid.
- The building had to be closed to the public and groups for the final five months.
- The manager was furloughed from April 2020.
- In-depth voluntary support was provided daily to an adult with addiction and mental health issues.
- Links were maintained during lockdown with volunteers and partner organisations.

#### 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.

#### Looking forward.

The Directors anticipate that the charity will continue to develop key areas of its charitable work developing through 2020 - 2021 as follows:

- The office was turned into a multi-use space to enable its use by community organisations and provision of an income stream for the charity.
- Plans were made and funding achieved for a booklet to link to the "Survive and Recover" Blog through involving older people and people with mental illnesses. This also stopped owing to the Lockdown.
- The charity continued to make improvements to the inside of the building, to make it suitable for community use till this stopped because of the lockdown.
- All voluntary fundraising activity was put on hold during Covid.
- The contract of the Manager was sustained through furloughing.
- Funding from the Resilience Fund was achieved near the end of our financial year.
- Continuing renovation work was planned to continue with volunteers following the Level Four lockdown
- Use of the building was planned by the Andy's Mans Club with restricted numbers following the end of Level Four lockdown

# YES-U-ARE PARTNERSHIP

## Trustees Report (Including Directors' Report) (Continued)

For the Year ended 31 July 2020.

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- It was planned to involve volunteers or supportive contractors in decoration, joinery electricity, repairs - thereby creating new rooms with the potential that these could be used for further activities.
- Planning to use the temporarily renovated spaces as a 'revenue stream' and rent these rooms out for the purposes of training and meetings also continued to be on-hold.
- The very large high-ceilinged space has been renovated to exhibit practicing artists and craftspeople.
- Following Covid restrictions it is still intended to provide and tutor pilot art and craft activities for people with learning disabilities in partnership with West Fife Community Service.
- New volunteers are committed to run funded workshops with these service users following Covid restrictions.
- The charity will continue to develop and engage with a portfolio of trusts and foundations that are financially supportive of its work.
- Yes-U-Are Partnership will pursue a range of matching grant funding to further develop its work as soon as an end to the main Covid restrictions is in sight.

### 6. Statement of Directors responsibilities

The directors, who also act as trustees for the charitable activities, 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; 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

David Rowe has been re-appointed as independent examiner for the ensuing year. The Directors report was approved by the Board of Directors.

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Mrs K L Macdonald  
Director  
Dated: 30-04-2021

# YES-U-ARE PARTNERSHIP

## Independent Examiner's Report

### To the Directors of Yes-U-Are Partnership

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I report on the accounts of the charity for the year ended 31 July 2019, which are set out on pages 7 to 17.

#### **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 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.

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#### **David Rowe**

Independent examiner  
Small Business Support  
Rosyth Business Centre  
16 Cromarty Campus  
Rosyth, KY11 2WX

Dated: 18 May 2021

# YES-U-ARE PARTNERSHIP

## Statement of Financial Activities

### Including Income and Expenditure Account

### For the Year Ended 21 July 2020

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	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	13,978	0	13,978	23,903
Activities for generating funds	4	83	0	83	0
Investments	5	6	0	6	22
Other income	6	3,360	0	3360	1,020
<b>Total income</b>		<b>17,427</b>	<b>0</b>	<b>17,427</b>	<b>24,945</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	27,149	0	27,149	48,519
Fundraising costs		7		7	20
<b>Total Expenditure</b>		<b>27,156</b>	<b>0</b>	<b>27,156</b>	<b>48,539</b>
Net movement in funds		-9,729	-0	-9,729	-23,594
<b>Fund balances at 1 August 2019</b>		<b>682,480</b>	<b>0</b>	<b>682,480</b>	<b>706,074</b>
<b>Fund balances at 31 July 2020</b>		<b>672,751</b>	<b>0</b>	<b>672,751</b>	<b>682,480</b>

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

### For the Year Ended 21 July 2020

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		2020		2019	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		666,876		668,374
<b>Current assets</b>					
Debtors	13	85		170	
Cash at bank and in hand		8,764		20,604	
		<u>8,849</u>		<u>20,774</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>2,974</u>		<u>6,668</u>	
Net current assets			5,875		14,106
<b>Total assets less current liabilities</b>			<u>672,751</u>		<u>682,480</u>
<b>Income funds</b>					
Restricted funds	15		0		0
<u>Unrestricted funds</u>					
Designated funds	16		672,751		682,480
			<u>672,751</u>		<u>682,480</u>

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 2020. 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 30 April 2021

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**Ms K L Macdonald**

**Trustee**

Company Registration No. SC41369

# YES-U-ARE PARTNERSHIP

## Notes to the Financial Statements

### For the Year Ended 21 July 2020

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## 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 FRS102 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 £9,729 for the year ending 2020. 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.

# YES-U-ARE PARTNERSHIP

## Notes to the Financial Statements

### For the Year Ended 21 July 2020

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#### 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 impairment losses.

Depreciation is recognised 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 Depreciation and any 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.

# YES-U-ARE PARTNERSHIP

## Notes to the Financial Statements (Continued)

For the Year Ended 21 July 2020

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### **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 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.

YES-U-ARE PARTNERSHIP  
Notes to the Financial Statements (Continued)  
For the Year Ended 21 July 2020

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### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Donations and gifts	<u>13,978</u>	<u>0</u>	<u>13,978</u>	<u>23,903</u>
<b>For the year ended 31 July 2020</b>	<u>13,978</u>	<u>0</u>	<u>13,978</u>	

Income from donations and legacies of £13,978 (2019: £23,903) is unrestricted funds and £0 (2019: £5,000) **are restricted funds**

### 4 Other trading activities

	2020	2019
	£	£
Fundraising events	83	0
<b>Unrestricted Funds</b>	<b>83</b>	<b>0</b>

### 5 Investments

	2020	2019
	£	£
Bank interest	6	22
Loan interest	0	0
	<b>6</b>	<b>22</b>
<b>Unrestricted Funds</b>	<b>6</b>	<b>22</b>

### 6 Other income

	2020	2019
	£	£
Rental income	3,360	1,020
<b>Unrestricted Funds</b>	<b>3,360</b>	<b>1,020</b>

YES-U-ARE PARTNERSHIP  
Notes to the Financial Statements (Continued)  
For the Year Ended 21 July 2020

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## 7 Charitable activities

	2020	2019
	£	£
Staff costs	10,897	13,598
Depreciation and impairment	1,498	2,044
Insurance	684	6,595
Heat & light	3,259	1,831
Repairs & Maintenance	2,052	4,553
Motor & travel	615	619
Consultancy fees	1,775	2,175
Sundry expenses	934	336
Project costs	2,415	2,668
Bank charges	0	0
Rent & rates	31	139
Subscriptions	0	0
	<b>24,160</b>	<b>34,558</b>
Share of support costs (see note 8)	2,113	4,649
Share of governance costs (see note 8)	876	9,312
	<b>27,149</b>	<b>48,519</b>
<b>Analysis by fund</b>		
Unrestricted funds	27,149	42,651
Restricted funds	0	5,868
<b>For the year ended 31 July 2020</b>	<b>27,149</b>	<b>48,519</b>
<b>Unrestricted Funds</b>		

# YES-U-ARE PARTNERSHIP

## Notes to the Financial Statements (Continued)

### For the Year Ended 21 July 2020

#### 8 Support costs

	Support	Governance	2020	2019	Basis of allocation
	costs	costs			
	£	£	£	£	
Staff costs	1,893		1,893	1,965	
Postage & stationary	-943		-943	1,458	
Telephone	503		503	508	
Office costs	660		660	803	Governance
Audit fees		1,134	1,134	1,685	Governance
Legal and professional		-258	-258	7,542	Governance
	<b>2,113</b>	<b>876</b>	<b>2,989</b>	<b>13,961</b>	
Analysed between					
Charitable activities	2,113	876	2,989	13,961	

Governance costs includes payments to the accountants of £1,134 (2019- £1,685) for examination 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

	2020	2019
	Number	Number
Number of administrative staff	1	2
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	£	£
Wages and salaries	9,779	13,031
Social security costs	368	0
Other pension costs	750	567
	<b>10,897</b>	<b>13,598</b>

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

# YES-U-ARE PARTNERSHIP

## Notes to the Financial Statements (Continued)

### For the Year Ended 21 July 2020

#### 11 Tangible fixed assets

	Heritable property	Fixtures and fittings	Office equipment	Total
	£	£	£	£
<b>Cost</b>				
At 31 July 2019	672,254	1,818	5,261	679,333
At 31 July 2020	<b>672,254</b>	<b>1,818</b>	<b>5,261</b>	<b>679,333</b>
<b>Depreciation and impairment</b>				
At 1 August 2019	4,034	1,818	5,107	8,915
Depreciation charged in the year	1,344	0	154	2,044
At 31 July 2019	<b>5,378</b>	<b>1,818</b>	<b>5,261</b>	<b>10,959</b>
<b>Carrying amount</b>				
At 31 July 2019	668,220	0	154	668,374
At 31 July 2020	<b>666,876</b>	<b>0</b>	<b>0</b>	<b>666,875</b>

All 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.

	2020	2019
	£	£
<b>12 Financial instruments</b>		
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	0	0
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<b>2,974</b>	<b>6,668</b>
<b>13 Debtors</b>	<b>2020</b>	<b>2019</b>
<b>Amounts falling due within one year:</b>	£	£
Other debtors	85	0
Prepayments and accrued income	0	170
	<b>85</b>	<b>170</b>

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## 14 Creditors: amounts falling due within one year

	2020	2019
	£	£
Directors current account	0	0
Other taxation and social security	619	619
Other creditors	1,555	1,555
Accruals and deferred income	800	800
	<b>2,974</b>	<b>6,668</b>

## 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 2019	Incoming resources	Resources expended July 2020	Balance at 31 July 2019
	£	£	£	£
Restricted Funds	83		83	0
Project Costs	785	5000	5785	0
Total	868	5000	5,868	0

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 2018	Incoming resources	Resources expended	Balance at 31 July 2019
	£	£	£	£
	705,206	19,945	42,671	682,480
<b>General Funds</b>	<b>705,206</b>	<b>19,945</b>	<b>42,671</b>	<b>682,480</b>

# YES-U-ARE PARTNERSHIP

## Notes to the Financial Statements (Continued)

### For the Year Ended 21 July 2020

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

#### 17 Analysis of net assets between Funds

	Designated	Restricted	Total
Fund balances at 31 July 2020 are represented by:	£	£	£
Tangible assets	668,374		668,374
Current assets/(liabilities)	14,106		14,106
	<b>382,480</b>		<b>682,480</b>

#### 18 Related party transactions

At 31 July 2020, the director current account of Mr J Macdonald was £nil (2019 - £0) and in (2018 - £50).

No director received any remuneration or were paid any expenses during the year (2020 - £0) and in (2019 - £0).

#### 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.