

The Amber Foundation

ANNUAL REPORT AND ACCOUNTS

for the year ended

30 April 2015

WEDNESDAY



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COMPANIES HOUSE

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Chairman's Report

This year all three houses, Ashley Court, Bythesea Lodge and Farm Place, hit maximum occupancy again during the period. When the houses are full, there are 95 people at Amber.

The same Amber philosophy exists now as when Amber was first started some 20 years ago. Young people who have fallen on hard times, been out of work, or have just lost their way, need space and time to focus on their future, free from the added pressures of unemployment or how they will afford their next meal.

Amber gives people that space and encouragement so they can set goals and work towards them and see an alternative future to the one they might have had on benefits and on the streets. It does work - this year 83% were successful and left to go into work (50%), college (6%), long term voluntary work (3%), or their own accommodation from where they can look for work (24%). Not only do the Amberteers benefit, but society as a whole benefits through lower unemployment, fewer crimes and less anti-social behaviour. A return on investment report that was carried out showed that for every £1 spent at Amber there was a saving of £7 to the country in reduced crime and prison costs.

I have always felt that by having fun and building self-esteem and confidence, people see the world differently and see the opportunities that in the past have always been there but were never seen. This is usually because they were too bogged down with trying to survive or were being dragged into a life of drugs and crime, often through mixing with the wrong crowd or just because life had dealt them a pretty rotten hand.

I would like to thank all our supporters, individuals, and grant making trusts as well as companies and celebrities, who have supported us throughout the year; some for many years. We could not exist without you. Despite ever growing pressures on limited financial resources, many Charitable Trusts and individuals have continued to support Amber and the work that it does.

I would also like to thank my fellow trustees and the Amber staff for their hard work and commitment.

Amber is successful and gets results. Amber has, over the years, helped over 2,300 young people back into work and back into society. Our focus for the coming year is to maintain the number of successes and to ensure we remain financially strong in what will still be a challenging year.

Bartholomew Smith
Chairman & Trustee

Chief Executive's Summary Report

Amber has had another busy and successful year, with all of the sites hitting maximum occupancy during the year. In the second half of the year there was a slight increase in the number of people leaving Amber into work which resulted in Amber achieving an 83% success rate, which is the same as the previous year.

The overall purpose of Amber is to help unemployed people back into work, further education and accommodation. Again, with an excellent 83% success rate, it can be seen that Amber does work! People coming to Amber have fun, make new friends, build their confidence and set themselves goals which they work towards to achieve. Amber gives them the time and space in which to rebuild their lives and move on.

We have always believed that the funding should follow the individual and as such the referrer should source the funding, rather than the county automatically picking up the tab. With funding cuts throughout the country, referrers are finding it hard to source the required funding for anyone other than the 16 and 17 year olds and those with very high and complex needs. Amber does take limited numbers of people who do fit that criteria, however, it is important that we maintain our ethos and direction and not change our overall profile or lose sight of what Amber is and what our aims are; to motivate young people into work or further education by building their self- esteem and confidence and giving them the required life skills to achieve this.

Our Practical Housing Units (PHUs) whilst still very popular are being affected by budget cuts within other organisations. They too are finding it hard to source the funding to deliver PHUs, however, many organizations have renewed their license and are continuing to deliver PHUs and in the second half of the year we had a number of enquiries about PHUs.

Development of the land, purchased at the rear of Bythesea lodge in Trowbridge, is ongoing and planning permission was obtained during the year to improve the facilities offered by the Centre.

I would like again to thank all our supporters, without whom, Amber could not survive. Also, the many Charitable Trusts for their generosity, who see the difference Amber makes to so many lives.

I would also like to thank the Trustees for their continued advice and support, and all the Amber employees for their commitment and hard work.

Charles Drew (retired June 2015)
Chief Executive

Legal & Administrative Details

Charity Name	The Amber Foundation (also known as Amber)
Directors & Trustees	Mrs Lucy Morris Mr Dominic Shorthouse (Resigned May 2015) Mr Bartholomew Smith (Chairman) The Hon Nicholas Soames MP
Senior Management Team	
Chief Executive & Co. Secretary	Charles Drew (retired June 2015)
Chief Executive	Paul Rosam BA Hons (appointed June 2015)
Financial Controller (HR & IT)	Russell Beard DChA
PR & Fundraising Manager	Alison Williams MA MInstF
Registered Company Number	03004111
Registered Charity Number	1051388
Registered Office	Ashley Court Chawleigh Devon EX18 7EX
Trading Subsidiary	Amber Dextrous Ltd
Company Registration number	5400413, incorporated 21 March 2005 (Ceased trading 30 April 2008)
Registered Office	Unit 16 Intercity Trading Estate Shurnhold Melksham Wiltshire SN12 8DE
Company Secretary (Charity and Subsidiary)	Charles Drew (retired June 2015)
Bankers	Coutts & Co 440 Strand London WC2R 0QS
Auditor	Baker Tilly UK Audit LLP Chartered Accountants Hartwell House 55-61 Victoria Street Bristol BS1 6AD
Solicitors	Stephenson Harwood 1 St Paul's Churchyard London EC4M 8SH

Directors' Report

Structure, Governance and Management

The trustees, who are also directors of The Amber Foundation for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 30 April 2015.

Governing document

The Amber Foundation is a charitable company limited by guarantee and was set up on 21 December 1994, and registered with the Charity Commission on 13 December 1995. It is governed by a memorandum and articles of association, which were last amended on 6 December 1995.

Appointment of Trustees

The Amber trustees have been trustees for many years, being re-elected every three years. Each trustee brings with them their own unique skills to Amber, especially from the business world, other charitable organisations, property, finance and politics.

The Trustees who served in the year are shown on page 3.

Trustee induction and training

A policy exists for the recruitment, appointment and training of trustees, which is available on request.

Organisation

The trustees delegate the day to day operational running of the charity and the trading subsidiary to the Chief Executive and his team. However, major decisions are discussed at regular trustee meetings, where the Chief Executive and PR & Fundraising Manager are present. Minutes of such meetings are held on file for inspection, and are also forwarded to our auditor, Baker Tilly UK Audit LLP.

Related parties

The charity's wholly owned trading subsidiary, Amber Dextrous Limited was established to offer the opportunity of work experience to Amberteers, and to generate income towards Amber's objectives. Trustees decided to cease trading of the subsidiary from 30 April 2008. The company has remained dormant since this date.

Risk management

The directors have considered and reviewed the key risks to which the charity is exposed. Our reliance on statutory generated income and dependence on income from third party donations still remains the key risk to Amber. The percentage of revenue from statutory sources in this year was 45% (2014: 45%). A more detailed analysis of risks to Amber is available upon request.

Charity's Objectives and Activities

Summary of the objects of the charity, as set out in the memorandum of association:

"To provide relief of young persons, particularly those who are unemployed, by providing opportunities and facilities for training and experience of all kinds to enable such persons to decide upon, qualify for or obtain any job, career or position".

Amber's current activities are divided into seven main categories, (1) Ashley Court centre, (2) Bythesea Lodge centre, (3) Farm Place centre, (4) the Mary Rose (MR) canal boat, (5) Fundraising Events, (6) PHU's (Amber Foundation Practical Training™) and (7) Amber Venture (AV). For the purpose of this report, we will look at each activity separately. All success statistics for Amberteers are for the calendar year, January to December 2014.

Directors' Report *(continued)*

1) Ashley Court

Opened in 2002, Ashley Court is a residential centre, situated in the heart of the Devonshire countryside, in its own grounds of 17 acres of woodland and gardens. This peaceful setting allows Amberteers to rebuild their confidence in tranquil surroundings, away from peer pressures.

The property can hold a maximum of 32 Amberteers at any one time, averaging 28 throughout the 2014 year (2013:26). With the year starting on 21 Amberteers, we saw 79 new starters and 54 leavers. Of the 54 leavers, 87% left as successes (2013:83%), measured as either "into a job", "college", or "having achieved a major goal" (which includes accommodation).

Amberteers are encouraged to be active in "community" and "in-house" projects, some of which were:

- Local litter picks.
- Local church Christmas tree competition.
- Building an on-site climbing wall.
- Hiking, canoeing and mountain biking.
- Helped with hot lunches for pensioners in Chawleigh (local village).

All of the above, as well as the day to day support from the Amber Team Leaders, help build the confidence of the Amberteers, giving them a chance to be accepted back into society.

"Each year the High Sheriff can make awards to organisations or individuals throughout the county who they feel are making an outstanding contribution to their community...I was so impressed with Amber, and in particular the work you do to raise the profile of the young homeless that I would like to make a High Sheriff Award to Amber – Chawleigh."

Mr John Lee OBE, High Sheriff Devon 2013/14

2) Bythesea Lodge

Located in Trowbridge, Wiltshire, Bythesea Lodge was opened in 2003.

This property offers the Amberteers access to jobs and college, which are associated with a town centre location. As with Ashley Court, this is a residential centre with a maximum of 30 Amberteers at any one time. 2014 saw an average of 25 Amberteers throughout the year (2013:25). The year saw 72 new starters and 54 leavers. Of the 54 leavers, 87% left as successes, (2013:87%).

There were a number of local community and in-house projects undertaken, some of which were:

Litter picks, painting town bandstand, Julian House Bike project, painting local youth club.

"Amber is a constant presence in the town with staff able and willing to help people back on their feet – to enable them to get training and life skills so as to be able to return to society stronger and more capable. Plus with the voluntary work, they are making a great contribution to the community and regaining trust from the public."

Maryrose Mantle, Community Development Officer, Trowbridge Town Council.

Directors' Report *(continued)*

3) Farm Place

Opened in April 2010, Farm Place is located in the Surrey countryside and like Ashley Court, offers Amberteers a peaceful haven in which to rebuild their lives.

The property can hold a maximum of 30 Amberteers at any one time, averaging 29 in 2014 (2013:27). There have been 92 new starters in the year and 61 leavers, resulting in a 74% success rate (2013:77%).

There were numerous community and in-house activities in the year, some of which were: helping in a local charity shop, painting a warehouse for a local charity, helping with the Ockley firework display, helping with the Capel music festival.

"We're very pleased to have selected The Amber Foundation as one of our focus charities and have enjoyed working with the fundraisers ... ASB's employees have said they feel great knowing that our efforts play a part (however small) in transforming the lives of young people,"

Sara Sladden, ASB Law

4) The Mary Rose

The Amber canal boat continues to be a great success with Amberteers. Everyone joining Amber at Trowbridge will, within their first few weeks, spend a few days on the boat, accompanied by a fully qualified Team Leader. The boat is used to carry out projects with The Canal & River Trust on the Kennet & Avon canal system. It gives Amberteers the opportunity to enjoy the canal system and learn how to operate a 70ft canal boat safely. Other charitable organisations can also benefit from using the Mary Rose.

5) PR & Fundraising

The events Amber was associated with in the year were:

- Another very successful Amber Rocks took place in June - we are extremely grateful to Eddie Jordan and Jake Humphrey for their continued commitment and support. We are also grateful to Eddie's daughter, Zoe, who held a fashion evening for our benefit.

- A season of sponsored sporting events such as the London Marathon, Bupa 10k, L'Etape du Tour and RideLondon-Surrey – a huge thank you to all the individuals who challenged themselves to take part on our behalf.

- A number of companies supported us during the year including: Hilton Swindon, who raised funds for Amber this year by cycling around the Isle of Wight over two days, as part of their annual Around the World in a Day event; Dennis Publishing Ltd chose to support Amber as their Charity of the Year for 2015; Finns of Chelsea continued to help us in a myriad of ways; the Capel Music Festival's committee chose Amber as the charity for their local festival; and for the third year running Amber was the charity beneficiary of a golf day at The Grove in Watford, courtesy of Avnet Technology Solutions.

- We were also supported by a number of other companies through the End Youth Homelessness campaign – these included Taylor Wimpey, CLC Contractors and the Dune group. We are very grateful to all of their team members who have organised and participated in a wide range of fundraising events on our behalf and we have enjoyed welcoming a number of staff to our Centres to see what we do first hand.

Directors' Report *(continued)*

- We were fortunate to receive ongoing support from a wide range of voluntary, community and social enterprise organisations – including Rotary Clubs and community foundations, Horsham Matters and Fareshare – and a number of kind individuals supported us by opening their homes or gardens to raise money for Amber.
- At Farm Place we welcomed the incumbent High Sheriff of Surrey, Peter Lee, together with his successor Elizabeth Kennedy and Sussex Police & Crime Commissioner Katy Bourne also accepted an invitation to visit.
- Over 200 guests attended our annual Drinks Party in February, which this year marked Amber's 20th anniversary. Once again we were very grateful to the staff of the Jack Barclay showroom in Berkeley Square who so kindly facilitated this event and to the brave Amberteers who spoke so movingly about their experiences.
- Last, but by no means least, we are incredibly indebted to the many individuals and charitable trusts who have donated so generously to Amber during the year.

6) PHUs (Amber Foundation Practical Training™)

AQA (Assessment and Qualifications Alliance) accredited PHUs, have now been widely accepted by many organisations, as well as being delivered to Amberteers. PHUs are primarily “housing” related modules, such as Maintaining a Tenancy, Budgeting & Debt Management and Managing Utility Accounts.

Practical Housing Units were delivered to Amberteers at Ashley Court, Bythesea Lodge and Farm Place throughout the year, to help them understand the requirements of taking on a tenancy, and to make them a more attractive proposition to potential landlords. The units cover a wide selection of independent living skills including budgeting, tenancies, healthy eating and many others.

Directors' Report *(continued)*

Charity's Achievements and Performance

Amber's main achievements and performance can be measured in the number of Amberteers it helps, and its success rate. The following is a summary of those successes (these are the results for the calendar year, January to December 2014. The figures in brackets represent 2013's results):

	Job	Voluntary	College	Goal	Total Success	Leavers in year	Success Rate %
Devon	34 (26)	- (1)	5 (7)	8 (16)	47 (50)	54 (60)	87% (83%)
Wiltshire	21 (22)	5 (4)	4 (7)	17 (22)	47 (55)	54 (63)	87% (87%)
Surrey	29 (22)	- (-)	1 (4)	15 (17)	45 (43)	61 (56)	74% (77%)
	84 (70)	5 (5)	10 (18)	40 (55)	139 (148)	169 (179)	82% (83%)

Amber monitors all Amberteers (for 90 days) who have left us, whether a success or not.

Regarding the numbers of Amberteers at our centres during the financial year, our target was to maintain an average of 85 at any given time. We achieved an average of 84 (2013:78).

Our success rate was targeted to achieve an average of 83%. We achieved the 83% (2013: 83%).

Our intention was to hold another Amber Rocks event, which we successfully did in May 2015.

"I have been aware of the work that Amber does for around 15 years now, and having seen the amazing difference they make to the lives of disadvantaged young people via their residential homes, I wanted to help them in any way I could."

Paul McGinley, 2014 Ryder Cup Captain

Directors' Report *(continued)*

Finance Review

The directors are pleased to report that during the year Amber received monetary donations of £551,238, (2014:£717,117). The directors wish to record their thanks for the generosity of donors who have enabled Amber to continue its activities helping young people.

The charity is dependent on the receipt of gifts and donations from individuals and other sources for the income necessary to enable it to meet its commitments and to fulfil its objectives. Such gifts are dependent on the goodwill of the donors and cannot be predicted with certainty. The directors have an expectation that donors will continue to provide the required funds through their generosity, and accordingly, the accounts have been prepared on a going concern basis.

Support

As ever, Amber is very grateful to all our sponsors and supporters without whom we could not survive. The support comes in a variety of ways including financial donations, work experience, training courses and volunteers.

Unrestricted Funds

The unrestricted funds represent the funds, which enable Amber to meet its objective of assisting young unemployed people in finding a job. This includes training and providing residential accommodation. Donations received towards these purposes are included in the general funds.

Unrestricted funds currently stand at £2,934,958 for the financial year to April 2015 (2014: £2,864,965). However, physical cash available to the charity at the yearend is only £357,674 (2014: £438,808). It should be noted that contained within the £2,934,958 are two donations of £400k to purchase the land in Wiltshire and £425k to repay the balance of the Farm Place loan, both reported in the 2013 year. The balance also contains the £1.5m donation received to repay part of the loan for Farm Place, which was reported in the 2011 financial year.

Restricted Funds

Restricted funds are detailed in note 17 of the accounts.

Directors' Report *(continued)*

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees as directors wish.

The trustees as directors, having regard to the liquidity requirements of the operation of the charity have operated a policy of keeping available funds in an interest bearing deposit account and seek to achieve a rate of deposit interest which matches or exceeds inflation as measured by the retail prices index.

The invested funds held on deposit achieved an average rate of 0.5% against the retail prices measure of inflation for the year to March 2015 of 0%¹.

Reserves Policy

The policy of the directors is to hold three months' running costs in reserve to provide stability during fluctuations in the level of donations and the potential impact of a change of government policy on funding.

Future plans

Our target is to achieve an end of year average occupancy level of 90% within each of the three centres.

Our success rate within the existing houses was targeted to achieve an average of 83% of Amberteers leaving into work, college or to their own accommodation. We achieved the 83% in the 2014 calendar year. Our target for the future is to maintain, if not better, this level.

Continue to source funding for the new building work required for the land at Bythesea Lodge.

"The aim of Amber is to help reduce the level of unemployment within the 17-30 year age group, by giving them time and space in a residential environment to rebuild their lives and build their self confidence and self esteem so they are motivated to seek employment. Amber recognises that for many there are reasons why they are unemployed and seek to help address these issues. Many young people lack the basic life skills required to sustain employment or accommodation and Amber works with the individual giving them the required confidence and practical skills that they are lacking".

Charles Drew, Chief Executive & Company Secretary (retired June 2015)

I am really excited to be to be appointed CEO at Amber. It is a unique and outstanding organisation that produces fantastic outcomes for young people and I feel honoured to have the opportunity to lead Amber forward into the next phase of its development. Despite operating in an increasingly challenging funding environment, our services are needed as much today as they were when Amber was established 20 years ago. Our challenge over the coming years will be twofold, firstly to work more closely with statutory commissioners to secure more stable streams of revenue and secondly, from this strong base to grow Amber through the development of new centres.

Paul Rosam, Chief Executive

Statement of Directors' Responsibilities

The trustees (who are also directors of The Amber Foundation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

¹ Source www.ons.gov.uk Office for National Statistics

Directors' Report *(continued)*

Statement of Directors' Responsibilities *(continued)*

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees confirm they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. When reviewing the aims and objectives of the charitable company and in planning its future activities they the trustees refer to the guidance and consider, in particular, how planned activities will contribute to the aims and objectives they have set.

Statement as to disclosure of information to the auditor

The members who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the members have confirmed that they have taken all the steps that they ought to have taken as members in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Auditor

A resolution to reappoint Baker Tilly UK Audit LLP as auditor for the ensuing year will be proposed at the Annual General Meeting in accordance with section 408 of the Companies Act 2006. Baker Tilly UK Audit LLP has indicated its willingness to continue in office.

By order of the Board



Bartholomew Smith, Director

Date: 2/9/15

Independent Auditor's Report to the Members of The Amber Foundation

We have audited the financial statements of The Amber Foundation Ltd for the year ended 30 April 2015 on pages 13 to 29. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Directors' responsibilities set out on pages 10 and 11 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the Small Companies exception from the requirement to prepare a strategic report.

Baker Tilly UK Audit LLP

KERRY GALLAGHER (Senior Statutory Auditor)

For and on behalf of BAKER TILLY UK AUDIT LLP, Statutory Auditor

Hartwell House

55-61 Victoria Street

Bristol, BS1 6AD

Date: *29 September 2015*

Statement of Financial Activities (including an Income and Expenditure Account) for the year ended 30 April 2015

	Note	General funds £	Restricted funds £	Total funds 2015 £	Total funds 2014 £
Incoming Resources					
Incoming Resources from Generated Funds					
- Voluntary income	2	336,784	214,454	551,238	717,117
- Activities for Generating Funds	2	192,312	87,500	279,812	506
- Investment income		725	-	725	606
Incoming from Charitable Activities					
	3	1,311,287	-	1,311,287	1,290,586
Other Incoming resources					
		4,649	-	4,649	6,120
Total Incoming Resources		<u>1,845,757</u>	<u>301,954</u>	<u>2,147,711</u>	<u>2,014,935</u>
Resources Expended					
Cost of Generating Funds²					
- Costs of Generating Voluntary Income	4	42,694	44,770	87,464	99,383
- Fundraising		123,596	7,577	131,173	9,546
		<u>166,290</u>	<u>52,347</u>	<u>218,637</u>	<u>108,929</u>
Charitable Activities					
	5	1,597,190	319,199	1,916,389	1,958,995
Governance Costs					
		12,284	-	12,284	10,617
Total Resources Expended	6	<u>1,775,764</u>	<u>371,546</u>	<u>2,147,310</u>	<u>2,078,541</u>
Net income/(expenditure) for the year before transfers					
		69,993	(69,592)	401	(63,606)
- Gross transfers between funds		-	-	-	-
Net movement in funds		<u>69,993</u>	<u>(69,592)</u>	<u>401</u>	<u>(63,606)</u>
Fund balance at 1 May					
		2,864,965	355,228	3,220,193	3,283,799
Fund balance at 30 April	19	<u>2,934,958</u>	<u>285,636</u>	<u>3,220,594</u>	<u>3,220,193</u>

The income for the year arises from the charity's continuing operations.

The company has no recognised gains or losses other than the results above, and therefore no separate statement of total recognised gains and losses has been produced. There is no material difference between resources expended for the year stated above and the historical cost equivalents.


² Costs of Generating Funds ratio to income generated for 2015 is 26% (2014:15%). This is calculated as the costs of generating funds over total income (excluding income from charitable activities).

Balance Sheet as at 30 April 2015

	Note	30 Apr 2015 £	30 Apr 2014 £
Fixed assets			
Tangible assets	10	3,308,063	3,368,568
Investments	11	1,000	1,000
		<u>3,309,063</u>	<u>3,369,568</u>
Current assets			
Stocks	12	1,844	1,619
Debtors	13	127,092	259,840
Cash at bank and in hand		357,674	438,808
		<u>486,610</u>	<u>700,267</u>
Creditors:			
Amounts falling due within one year	14	(323,131)	(517,561)
Net current assets		<u>163,479</u>	<u>182,706</u>
Total assets less current liabilities		<u>3,472,542</u>	<u>3,552,274</u>
Creditors:			
Amounts falling due after more than one year	15	(251,948)	(332,081)
Net assets		<u>3,220,594</u>	<u>3,220,193</u>
Funds			
Unrestricted funds	18	2,934,958	2,864,965
Restricted funds	17	285,636	355,228
Total funds	19	<u>3,220,594</u>	<u>3,220,193</u>

Please see page 9, under the General Funds heading, for notes on Unrestricted Funds.

The financial statements on pages 13 to 29 were approved and authorised for issue by the Board on 2/9/15 and were signed on its behalf by:


 Bartholomew Smith
 Director

Notes to the Financial Statements, for the year ended 30 April 2015

1 PRINCIPAL ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" issued in March 2005. A summary of the principal accounting policies, which have been applied consistently are set out below. The financial statements are prepared in accordance with the historical cost convention.

GOING CONCERN

The Trustees have prepared detailed financial and trading performance projections for the ensuing year. Those projections are prepared as far as possible by including only known business that the company is contracted to carry out during the year, or extremely likely to contract to. Those projections are reviewed and revised at the end of each reporting period within the company's financial year. On the basis of those projections, the Trustees have satisfied themselves, as far as they are reasonably able and unforeseen events aside, that the company is in a position whereby it may adopt the going concern basis of accounting in preparing the annual financial statements.

FINANCIAL STATEMENTS

In the opinion of the directors, the company and its subsidiary undertaking comprise a small group. The company has taken advantage of the small companies regime under Companies Act 2006 and has not prepared group accounts. These financial statements therefore present the results of the parent company only and do not show the results of its group.

INCOMING RESOURCES

Voluntary income including donations, gifts and legacies, and grants, that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in a future accounting period; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related goods and services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract which is recognised as earned (as the related goods or services are provided).

VOLUNTEERS AND DONATED SERVICES AND FACILITIES

The value of services provided by volunteers is not incorporated into these financial statements.

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Notes to the Financial Statements, for the year ended 30 April 2015 *(continued)*

1 PRINCIPAL ACCOUNTING POLICIES *(continued)*

STOCKS

Stocks are stated at the lower of cost and net realisable value and comprise of food.

VAT

All expenditure in the accounts for the charity is inclusive of VAT where applicable.

PENSION COSTS

The charitable company has an independently administered and funded defined contribution pension scheme. The company's share of the contribution is charged to the Statement of Financial Activities in the year in which it arises. There were no outstanding or prepaid contributions at 30 April 2015 (2014: £nil).

OPERATING LEASES

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease terms.

TANGIBLE FIXED ASSETS

Fixed assets are initially recorded at cost. Capitalisation limit is £150 and above, for any single item.

DEPRECIATION

Land is not depreciated. Depreciation of other assets is calculated on a straight-line basis so as to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful economic lives of the assets concerned. The following rates are used:

Freehold Property	Over 75 years
Plant and machinery	Between 25% and 33% per annum
Fixtures and fittings	Between 10% and 50% per annum
Motor vehicles	25% per annum

CASH FLOW

Advantage has been taken of exemption from the need to prepare a cash flow statement as permitted for small entities by Financial Reporting Standard 1.

COMPANY STATUS

The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Notes to the Financial Statements, for the year ended 30 April 2015 *(continued)*

1 PRINCIPAL ACCOUNTING POLICIES *(continued)*

FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

RESOURCES EXPENDED

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance-related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable:

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities including both the direct costs and support costs relating to those activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

FUNDS STRUCTURE

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. There is also a designated fund, which comprises unrestricted funds that have been set aside by the Trustees for a particular purpose. All other funds are unrestricted income funds.

Notes to the Financial Statements, for the year ended 30 April 2015 (continued)

2 ANALYSIS OF VOLUNTARY INCOMING RESOURCES FROM GENERATED FUNDS

	2015 £	2014 £
Voluntary Income		
Donations received – Amber Drinks Party	28,397	18,970
Donations received – London Marathon	8,672	8,413
Donations received – Riverside Event	2,585	-
Donations received – General	511,584	689,734
Total Voluntary Income	551,238	717,117
Activities for Generating Funds		
Amber Rocks – Ticket Sales	82,000	-
Amber Rocks – Auction Prizes	170,000	-
Amber Rocks – Donations	27,160	-
Sleep Out & Drinks Party	652	506
Total Activities for Generating Funds	279,812	506

3 ANALYSIS OF INCOME ARISING FROM OPERATING ACTIVITIES IN FURTHERANCE OF THE OBJECTS OF THE CHARITY

	2015 £	2014 £
Incoming Resources from Charitable Activities		
Housing Benefits	804,475	736,716
Supporting People	182,000	182,500
Residents' Contributions	149,759	140,636
Third Party Residential Bed Space	106,093	116,425
Education Income	26,807	41,692
PHU Licences, Training & Accreditations	7,249	14,367
Rental of Melksham Property & Containers	34,661	53,604
Third Party Training Income	-	4,546
Rental of Canal Boat (Mary Rose)	150	100
Candle Sales	93	-
	1,311,287	1,290,586

Notes to the Financial Statements, for the year ended 30 April 2015 (continued)

4 COST OF GENERATING FUNDS

	2015 £	2014 £
Costs of Generating Voluntary Income		
Staff Salaries	66,566	71,147
Staff Expenses	4,571	5,878
Advertising (Including Newsletters)	16,327	22,359
Total Costs of Generating Voluntary Income	87,464	99,384
Fundraising		
Amber Rocks Event	116,572	86
Sleep Out	-	304
Amber Drinks Party	8,730	9,155
L'Etape Du Tour	3,500	-
Ride London	1,890	-
Others	481	-
Total Fundraising Costs	131,173	9,545
Total Cost of Generating Funds	218,637	108,929

5 ACTIVITIES IN FURTHERANCE OF THE OBJECTS OF THE CHARITY

	Direct costs £	Support costs £	Total 2015 £	Total 2014 £
Charitable activities				
Ashley Court	540,122	114,795	654,917	615,127
Bythesea Lodge	454,998	114,978	569,976	663,779
Farm Place	515,120	110,358	625,478	631,896
AV & MR	34,400	11	34,411	15,801
PHU	27,554	4,053	31,607	32,392
	1,572,194	344,195	1,916,389	1,958,995

Notes to the Financial Statements, for the year ended 30 April 2015 (continued)

6 ALLOCATION OF SUPPORT COSTS

The charity allocates its support costs as shown in the table below. Support costs are allocated on a basis consistent with the use of resources.

	Ashley Court £	Bythesea Lodge £	Farm Place £	AV & MR £	PHU £	Total £	Type of Alloc.
<i>Allocated Direct to Activities</i>							
- House Staff Costs	307,881	292,664	314,254	2,471	24,659	941,929	Direct
- Direct Residents Costs	82,043	48,124	56,610	7	-	186,784	Direct
- Property Costs	72,752	67,084	78,969	29,522	-	248,327	Direct
- Utilities	34,980	18,465	21,673	-	-	75,118	Direct
- Vehicles	15,599	9,083	11,912	-	-	36,594	Direct
- Office & Admin Costs	26,867	19,578	31,702	2,400	2,895	83,442	Direct
<i>Sub-total</i>	540,122	454,998	515,120	34,400	27,554	1,572,194	
<i>Allocated Support Costs</i>							
- Property Costs	15,864	14,557	14,219	-	593	45,233	Heads
- Vehicles	742	681	665	-	28	2,116	Heads
- Staff Costs - Mngmt	71,533	65,636	64,113	-	2,672	203,954	Heads
- Staff Costs - Finance	15,596	23,956	21,449	11	347	61,359	Income
- Professional Fees	2,894	2,655	2,593	-	108	8,250	Heads
- Office & Admin Costs	8,166	7,493	7,319	-	305	23,283	Heads
<i>Sub-total</i>	114,795	114,978	110,358	11	4,053	344,195	
<i>Costs of Generating Funds</i>							
- Voluntary Income	30,677	28,147	27,494	-	1,146	87,464	Heads
- Fundraising Events	46,006	42,214	41,234	-	1,719	131,173	Heads
<i>Sub-total</i>	76,683	70,361	68,728	-	2,865	218,637	
<i>Governance Costs</i>	3,122	4,796	4,294	2	70	12,284	Income
Total Allocation of Resources Expended	734,722	645,133	698,500	34,413	34,542	2,147,310	
Head Count	13.39 36%	12.28 32%	12.00 31%	- -	0.50 1%	38.17 100%	
Income	325,574 25%	500,091 39%	447,759 35%	93 -	7,249 1%	1,280,916 100%	

Notes to the Financial Statements, for the year ended 30 April 2015 *(continued)*

7 SURPLUS FOR THE YEAR

The surplus for the year is stated after charging:

	2015 £	2014 £
Auditor's remuneration: <i>Baker Tilly UK Audit LLP</i>	12,284	10,617
Operating leases charge – land and buildings	31,500	42,000
Depreciation	71,588	84,289
	<hr/>	<hr/>

8 DIRECTORS' EMOLUMENTS AND TRANSACTIONS

As charity trustees, the Board of Directors are not employees and not included in employee information. None of the directors received any remuneration for their services, or were reimbursed any expenses.

9 EMPLOYEE INFORMATION

The average number of persons employed by the company during the year is analysed below:
(Bracket figures represent the average FTE)

	2015 No.	2014 No.
Direct charitable objectives	45 (37)	44 (36)
Administration	12 (6)	12 (6)
	<hr/> 57 (43)	<hr/> 56 (42)

Average number of volunteers – Including Trustees

6	8
<hr/>	<hr/>

Employment costs

	2015 £	2014 £
Gross wages and salaries	1,080,737	1,073,602
Employer's National Insurance costs	94,498	94,468
Employer's pension costs	9,971	7,588
Total direct costs of employment	<hr/> 1,185,206	<hr/> 1,175,658

Notes to the Financial Statements, for the year ended 30 April 2015 (continued)

9 EMPLOYEE INFORMATION (continued)

Employment costs are included in the Statement of Financial Activities as follows:

	2015 £	2014 £
Cost of generating voluntary income	34,767	71,147
Charitable activities		
House staff costs (salaries only)	891,988	858,234
Staff costs – management (salaries only)	194,184	188,236
Staff costs – finance (salaries only)	64,267	58,041
	<u>1,185,206</u>	<u>1,175,658</u>

The number of employees as at 30 April 2015 whose emoluments (including benefits in kind but excluding pension contributions) paid during the year fell into the following bands above £60,000 is shown below:

	2015 No.	2014 No.
£90,001 - £100,000	<u>1</u>	<u>1</u>

Amber operates a money purchase pension scheme which is open to all staff. Amber's staging date for Automatic Enrolment was the 1st March 2015. The total number of staff for whom retirement benefits are accruing under money purchase schemes is 33 (2014: 7).

Amber will match an employee's payments up to 3% of salary.

	2015 £	2014 £
Pension contributions for higher paid staff	<u>2,915</u>	<u>2,832</u>

Members of staff are actively encouraged to be involved with the running of Amber. A "staff only" internet website has been in operation for a number of years, allowing an easier communication link for employees, especially due to the geographical positions of the Amber centres.

Notes to the Financial Statements, for the year ended 30 April 2015 (continued)

10 FIXED ASSETS

Cost	Freehold Property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
As at 1 May 2014	3,625,000	39,027	525,264	36,220	4,225,511
Additions	-	547	10,536	-	11,083
As at 30 April 2015	3,625,000	39,574	535,800	36,220	4,236,594
Depreciation					
As at 1 May 2014	302,626	35,828	489,297	29,192	856,943
Charge for the year	41,563	1,050	25,762	3,213	71,588
As at 30 April 2015	344,189	36,878	515,059	32,405	928,531
Net book value					
As at 30 April 2015	3,280,811	2,696	20,741	3,815	3,308,063
As at 30 April 2014	3,322,374	3,199	35,967	7,028	3,368,568

11 INVESTMENTS

	2015 £	2014 £
At 1 May and at 30 April	1,000	1,000

Details of investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

	Class of share	Proportion of voting rights and shares	Nature of business
Subsidiary undertakings:			
Amber Dextrous Limited	Ordinary	100%	Dormant

At the end of the year, the aggregate amount of capital and reserves was a deficit of £46,907 (2014: Deficit of £46,907).

Notes to the Financial Statements, for the year ended 30 April 2015 *(continued)*

12 STOCKS

Stocks represent the estimated cost of food in store at the year end for the charity.

13 DEBTORS:

	2015 £	2014 £
Amounts due from group undertakings	46,907	46,907
Other debtors	32,485	59,140
Prepayments and accrued income	47,700	153,793
	<u>127,092</u>	<u>259,840</u>

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Mortgage	79,972	79,972
Trade creditors	50,126	59,053
Taxation and social security	26,358	24,291
Accruals and deferred income	129,189	337,677
Other creditors	37,486	16,569
	<u>323,131</u>	<u>517,562</u>

Deferred income for 2015 was £98,463 (2014: £276,629). Included in this amount is £nil (2014: £70,800) for the Amber Rocks event in May 2015, PHU income of £13,630 (2014: £13,852), Supporting People funding of £nil (2014: £7,000), funded space at Farm Place of £1,500 (2014: £14,311) and one third of a three year donation totalling £83,333 (2014: £166,666).

The amounts deferred at 30 April 2015 will be recognised in the 2015/16 financial year. The amount deferred at 30 April 2014 was released to the Statement of Financial Activities in 2014/15.

Notes to the Financial Statements, for the year ended 30 April 2015 *(continued)*

15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2015 £	2014 £
Mortgage	251,948	332,081
	<u>251,948</u>	<u>332,081</u>

Interest is payable on the mortgage at the rate of 2.85% above base, per annum. The mortgage is secured on the freehold properties, Ashley Court, Devon and Bythesea Lodge, Trowbridge. The proportion of this mortgage to the property value is 70%. The mortgage is payable over a period of 19 years.

Maturity of loan and mortgage:

	2015 £	2014 £
In one year or less	79,972	79,972
In more than one year, but less than two years	79,973	79,973
In more than two years, but less than five years	171,975	239,919
In more than five years	-	12,189
	<u>331,920</u>	<u>412,053</u>

16 OPERATING LEASE COMMITMENTS

At 30 April the company had annual commitments under non-cancellable operating leases as follows:

	2015 £	2014 £
Land and buildings:		
Expiry date:		
31 December 2014 (Unit 16 Intercity Trading Estate, Melksham)	-	42,000
	<u>-</u>	<u>42,000</u>

Notes to the Financial Statements, for the year ended 30 April 2015 (continued)

17 RESTRICTED FUNDS

A number of donors have given money or gifts in kind for various particular purposes as detailed below:

	Fund Balances					Fund Balances
	Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Gains & Losses	Carried Forward
	£	£	£	£	£	£
Fund Ref 1	-	83,333	(83,333)	-	-	-
Fund Ref 2	-	5,026	(3,031)	-	-	1,995
Fund Ref 3	201,568	-	(3,204)	-	-	198,364
Fund Ref 4	-	4,000	-	-	-	4,000
Fund Ref 5	2,019	-	(955)	-	-	1,064
Fund Ref 6	17,108	-	(5,004)	-	-	12,104
Fund Ref 7	2,871	-	(951)	-	-	1,920
Fund Ref 8	10,500	17,000	(16,500)	-	-	11,000
Fund Ref 9	-	7,500	(7,500)	-	-	-
Fund Ref 10	-	2,000	(2,000)	-	-	-
Fund Ref 11	-	369	(369)	-	-	-
Fund Ref 12	-	400	(400)	-	-	-
Fund Ref 13	-	849	-	-	-	849
Fund Ref 14	-	4,900	(552)	-	-	4,348
Fund Ref 15	77,182	22,000	(80,599)	-	-	18,583
Fund Ref 16	-	7,577	(7,577)	-	-	-
Fund Ref 17	-	25,000	(25,000)	-	-	-
Fund Ref 18	-	12,500	(12,500)	-	-	-
Fund Ref 19	-	12,500	(12,500)	-	-	-
Fund Ref 20	1,500	400	(1,900)	-	-	-
Fund Ref 21	-	12,500	(12,500)	-	-	-
Fund Ref 22	33,978	-	(33,978)	-	-	-
Fund Ref 23	-	25,000	(25,000)	-	-	-
Fund Ref 24	8,502	32,900	(33,817)	-	-	7,585
Fund Ref 25	-	26,000	(2,176)	-	-	23,824
Fund Ref 26	-	200	(200)	-	-	-
	<u>355,228</u>	<u>301,954</u>	<u>(371,546)</u>	<u>-</u>	<u>-</u>	<u>285,636</u>

Explanation of Restricted Funds

1. Donation received towards the cost of PR & Finance salaries.
2. Donation received to towards outdoor equipment for Farm Place.

Notes to the Financial Statements, for the year ended 30 April 2015 *(continued)*

Explanation of Restricted Funds continued

3. Donations and loans provided to enable Amber to purchase two new sites in previous years.
4. Donation received to fund Amberteer(s) from Bedfordshire.
5. Donation received to purchase a new lawn mower for Farm Place.
6. Donations received for the refurbishment of the bathrooms at Bythesea Lodge.
7. Donation received for the purchase of cookers/ovens at Farm Place.
8. Donations received to fund Amberteers.
9. Donation received towards the repairs of the Mary Rose canal boat.
10. Donations received towards the cost of a team room at Bythesea Lodge.
11. Donation received towards a criminology course for an Amberteer.
12. Donation received towards Amberteers taking part in the Raleigh project.
13. Donation received towards the costs of Amberteers attending Rhona.
14. Donations received to fund computer equipment at Farm Place.
15. Donations received towards the cost of Team Leaders at Farm Place.
16. Donation received towards the cost of Amber's annual Drinks Party.
17. Donation received to fund Amberteers (auction at Amber Rocks).
18. Donation received to fund Amberteers (auction at Amber Rocks).
19. Donation received to fund Amberteers (auction at Amber Rocks).
20. Donation received towards outdoor equipment at Ashley Court.
21. Donation received to fund Amberteers (auction at Amber Rocks).
22. Donations received towards the cost of Ambers Recruitment person.
23. Donation received to fund Amberteers (auction at Amber Rocks).
24. Donation received to fund Amberteers at Farm Place.
25. Donation received to fund a Team Leader at Ashley Court.
26. Donation received to fund an Amberteer at Farm Place.

Notes to the Financial Statements, for the year ended 30 April 2015 *(continued)*

18 UNRESTRICTED FUNDS

	Fund Balances Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains & Losses £	Fund Balances Carried Forward £
General fund	1,032,014	1,845,757	(1,727,994)	(4,419)	-	1,145,358
Designated fund	1,832,951	-	(47,770)	4,419	-	1,789,600
	<u>2,864,965</u>	<u>1,845,757</u>	<u>(1,775,764)</u>	<u>-</u>	<u>-</u>	<u>2,934,958</u>

The designated fund relates to the net book value of Farm Place and the tangible fixed assets held there. Outgoing resources is the depreciation charge for the year and the transfer represents the additions in the year purchased out of the general fund.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

The charity's net assets belong to the various funds as follows:-

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Restricted funds	198,364	87,272	-	285,636
General fund	3,110,699	76,207	(251,948)	2,934,958
Total funds	<u>3,309,063</u>	<u>163,479</u>	<u>(251,948)</u>	<u>3,220,594</u>

Restricted fixed asset is the total of Restricted reserve 3, which is the only capital one.

The long term liability related to Farm place - as the use of this asset is not restricted, neither is the liability. No money has been given specifically to pay this off. All other items are balancing figures.

Notes to the Financial Statements, for the year ended 30 April 2015 *(continued)*

20 RELATED PARTY TRANSACTIONS

A trustee made donations in the 2015 year to the value of £7.6k (2014: £16k). This amount is towards the cost of the annual Amber Drinks Party.

The charitable company has taken advantage of the exemption afforded it in Financial Reporting Standard 8, not to disclose transactions between group companies.