

The Amber Foundation

ANNUAL REPORT AND ACCOUNTS

for the year ended

30 April 2009

CONTENTS	Page
Chairman's Report	1
Chief Executive's Summary Report	2
Legal and Administrative Details	3
Directors' Report and Statement of Directors' Responsibilities	4 - 10
Independent Auditor's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 26

Chairman's Report

This year again both houses have been fuller than ever before, highlighting the need for Amber and for what Amber has to offer.

The same Amber philosophy exists now that existed when Amber was first started some 13 years ago. People who have fallen on hard times, been out of work or have just lost their way, do need space and time to focus on their future, free from the added pressure of unemployment or how they will afford the 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; once again this year 81% were successful, left to go into work (37%), college (14%) or their own accommodation from where they can look for work (30%). Not only do the Amberteers benefit, but society as a whole benefits through lower unemployment, less crime and less anti-social behaviour.

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, 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.

We are looking for ways to ensure that Amber not only continues but expands to new parts of the country. There is a need for an Amber in every county and if we had one in every county, I am sure they would be full. We have the model that works, we just need to get a financial model as well, so that we can ensure that running costs are met. We have decided to have major fund raising initiatives to raise funds to both purchase and run, for a period of time, a new Amber in a new county. The first of these was being held in London.

I would like to thank all our supporters, individuals, and trusts as well as companies and celebrities, who have supported us throughout the year; some for many years. We could not survive without your support and Amber exists as a result of that support.

I would like to thank my fellow trustees for their hard work and commitment.

Amber is successful and gets results. Amber has over the years helped almost a thousand young people back into work and back into society. Our focus for the coming year is expansion together with a solution to the ever present financial challenge.

Bartholomew Smith
Chairman & Trustee

Chief Executive's Summary Report

Amber has had a busy and a very successful year, with both our Wiltshire and Devon centres maintaining their optimum numbers of Amberteers, and achieving a similar level of successes as the previous year. A total of 51 residents left in to work and 19 in to college, whilst an encouraging 42 left us in to their own accommodation, and are actively seeking employment.

The overall purpose of Amber is to help unemployed people back into work and accommodation. Again, with an excellent 81% 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.

As with most charities, funding is often the key issue to any success. Last year we concentrated our efforts on trying to have places available for funded people from outside the two host counties, (achieving 8 in total for the year). Whilst we received many enquiries from organisations within other counties, the source of funding for them to be able to send people to Amber still remains difficult. Each county is reluctant to fund services outside of their own area, so the normal Supporting People funding, (for which Amberteers would qualify), can seldom be used. We are still working on this, as we believe very strongly that this must be the logical way to be able to offer a service and help individuals from all over the country. Crime, drugs and homelessness are a national problem and we feel it should be dealt with as such and not by a "post code" lottery. Amber has taken the initiative, and have recently started discussions with the Probation Service, to see if this type of funding stream is achievable.

The search for a suitable property, allowing Amber to open a third centre, continues. However, the issue regarding funding has a major impact in Amber's decision to invest in such a capital expenditure. Unless we can secure agreements with local authorities to incorporate Amber into their strategic plan, we would find it very difficult to support the costs associated with such an investment.

Our Practical Housing Units popularity has grown, attracting many new clients. Several Supporting People authorities, along with prisons and other charitable organisations, have all acknowledged their benefits.

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
Chief Executive

Legal & Administrative Details

Charity Name	<u>The Amber Foundation</u> (also known as Amber)
Directors & Trustees	Mrs Lucy Morris Mr Dominic Shorthouse Mr Bartholomew Smith (Chairman) The Hon Nicholas Soames MP
<u>Senior Management Team</u> Chief Executive & Co. Secretary PR & Fundraising Director Finance, HR & IT	Charles Drew Sue Crawford-Condie BSc MInstF Russell Beard DChA
Registered Company Number Registered Charity Number	3004111 1051388
Registered Office	Ashley Court Chawleigh Devon EX18 7EX
Trading Subsidiary Company Registration number	<u>Amber Dextrous Ltd</u> 5400413, incorporated 21 st March 2005 Ceased trading 30 th April 2008
Registered Office	Bythesea Lodge Bythesea Road Trowbridge Wiltshire BA14 8HR
Director Company Secretary	Bartholomew Smith Charles Drew
Bankers	Coutts & Co 440 Strand London WC2R 0QS
Auditor	Baker Tilly UK Audit LLP 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 2009.

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.

Trustee induction and training

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

Bartholomew Smith, chairman and trustee of Amber, is also a Director of the trading subsidiary, namely Amber Dextrous Limited. Charles Drew is the Company Secretary.

Organisation

The trustees are happy to pass 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 Director 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. Unfortunately, due to insufficient trading income, the Trustees decided to cease trading of the subsidiary from 30 April 2008.

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% (2008: 57%).

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 five main categories, (1) Ashley Court centre, (2) Bythesea Lodge centre, (3) the Mary Rose canal boat, (4) Fundraising Events and (5) PHU's (Amber Foundation Practical Training™). For the purpose of this report, we will look at each activity separately.

Directors' Report *(continued)*

a) Ashley Court

Opened in 2003, 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 34 Amberteers at any one time, averaging 29 throughout the 2008/9 financial year (2007/8:31). The year started with 30 Amberteers in residence, with 76 new starters during the year and 77 leavers. Of these leavers, 79% left as successes (2007/8:85%), measured as either "into a job", "college", or "having achieved a major goal" (which includes accommodation).

In addition to our own PHU's (Practical Housing Units), all Amberteers at Ashley Court are enrolled in our "virtual college", in conjunction with the Learning Skills Council, via Learning Plus. This enables Amberteers to study and sit exams for various courses, such as Skills for Life (Numeracy & Literacy). The pass rates for these exams are extremely encouraging, well above the national average. They are;

Numeracy	36 Entrants	32 Passes	Pass rate of 89% (2007/8:93%)
Literacy	35 Entrants	32 Passes	Pass rate of 91% (2007/8:84%)

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

- Exmoor Base Camp, National Trust work.
- Visit to an orphanage in Bulgaria for two weeks; painting and decorating.
- Helping paint scenery for the local village pantomime.
- Performing a short play for the probation service at Falmouth and Barnstaple.
- Helping with the local over 65's "hot lunch" club.
- Clearing local gardens, giving talks to local WI groups, plus many others.

As mentioned above, 11 Amberteers and 2 staff members helped paint an orphanage in Bulgaria. Partly funded by, and organised by, the Bhagavat Educational Trust in Bristol, this project proved to be an enormous success, with future visits being planned. In the words of one of the Amberteers, "*It's a privilege to be able to help others....this trip really opened our eyes to what real hardship is....a life changing experience*".

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

"I believe Amber wins for everyone. It provides a much needed safe haven for young people who need space and time to organise themselves. But also, it provides society with individuals who are better equipped to deal with life, and the hard road ahead. Everyone deserves a chance, but some people are starting from further back on the grid! Amber provides a pit stop for people, until they feel ready to re-join the race."

Damon Hill, F1 World Champion 1996

b) 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. The financial year saw an average of 26 Amberteers throughout the year (2007/8:28). The year started with 29 Amberteers in residence, with 65 new starters and 70 leavers. Of these, 68% left as successes, (2007/8:74%).

Directors' Report *(continued)*

There were a number of local community projects undertaken, some of which were:
DJ workshop for Bradford on Avon youth club and Trowbridge Youth Service.
Drugs talk at Devizes School and at the Doorway Project.
Performing a cabaret in London.

"On the surface these kids seem angry but I've met them and they all have strength and confidence inside them" said Marco "I can't help them to change but I can share my story, try to understand their story, and hope that some of them are inspired to find their own strength and confidence within themselves."

Marco Pierre White, acclaimed restaurateur

c) 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 British Waterways 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. Amber also hires the boat out to other organisations.

d) Fundraising Events

The events Amber was associated with in the year were:

- Amber's first 'Amber Rocks' event was hosted by Eddie Jordan and Marco Pierre White at Frankie's Italian Bar and Grill in Knightsbridge to help Amber raise funds for a new centre and over £245,000 was raised. The event took the form of a private party 'lock in' and after guests had enjoyed an exclusive dinner prepared by Marco. Eddie Jordan's band, The Robbers, performed a fabulous live gig during which they were joined at various stages by Barry McGuigan and Damon Hill, Mike Rutherford, Roger Taylor and Nick Mason, making the whole evening an unforgettable night of compassion, generosity and music genius. Ross Kemp, David O'Leary and Karen Millen were also guests.
- Amber's annual drinks party was once again held in Mayfair's prestigious car showroom, Jack Barclay, with its many signature and Bentley-inspired designs including the black and white chequered 'race flag' floor.
- Amber supporter Billy Mead joined Amber employee Katie Fairfax-Ross and the Chief Executive's daughter Ali Drew to run the British 10K Race in London which raised £1,517. Billy then went on to run the New York marathon for Amber and raised an amazing £2,315.
- The Mayor of Trowbridge, Councillor John Knight, chose Amber as one of his two mayoral charities of the year and raised over £1,200 at various functions throughout the year. At all times the Mayor invited Amberteers to help out and be involved in his various functions and events.
- The Rotary Club of Chippenham also chose Amber as one of its chosen charities and donated over £1,000.
- World champion F1 driver Damon Hill spent a day at Amber's Ashley Court centre meeting Amberteers and learning about Amber's work. The visit culminated in a question and answer session in which Amberteers were given a rare insight into the world of F1 racing. It also prompted a question about the TV show 'Top Gear' which Damon Hill said he is always asked and to which he stated emphatically he is not 'the stig'!
- Amber has launched a new bingo site www.amberbingo.org in which it receives 25% of revenue generated from players. The site is hosted by Hope Charity Bingo that chose Amber as one of seven charities to benefit from this new charity bingo initiative.

"Having experienced the enthusiasm of the Amberteers helping out at one of the local community fun days I concluded that Amber was very worthy of help and assistance, and I believe I have made a good choice in having them as one of my two chosen Mayoral Charities."

Councillor John Knight, Mayor of Trowbridge

Directors' Report *(continued)*

e) **PHU's (Amber Foundation Practical Training™)**

AQA accredited PHU's, (Practical Housing Units), have now been widely accepted by many organisations, as well as being delivered to Amberteers. PHU's are primarily "housing" related modules, such as Maintaining a Tenancy, Budgeting & Debt Management, Managing Utility Accounts, and many more.

This financial year has seen 21 licences sold to organisations across the country (2007/8:21), who have delivered 850 certificates (2007/8:152).

Practical Housing Units were delivered to Amberteers at Ashley Court and Bythesea Lodge 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. In 2005 it was decided to purchase the sole rights to the modules, so that we were in control of the cost element. We could also actively market the modules to other charities and statutory organisations. The name was changed from Progressive Housing Units to Practical Housing Units.

The modules have been accredited by AQA, so are nationally recognised.

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 2008. The figures in brackets represent 2007's results):

	Job	College	Goal	Total Success	Leavers in year	Success Rate %
Devon Site	25 (36)	13 (8)	32 (25)	70 (69)	79 (81)	89% (85%)
Wiltshire Site	27 (19)	6 (6)	10 (17)	43 (42)	60 (49)	72% (86%)
	52 (55)	19 (14)	42 (42)	113 (111)	139 (130)	81% (85%)

Amber monitors all Amberteers (for 90 days) who have left us, whether a success or not. These results are included in the above statistics.

Regarding the numbers of Amberteers at our two centres during the financial year, our target was to maintain an average of 63 at any given time. We achieved an average of 55 (2007/8: 59).

Our target for Fundraising Events of £105k was exceeded, ending the year on £235k (2007/8: £20k).

Directors' Report *(continued)*

Finance Review

The directors are pleased to report that during the year Amber received monetary donations of £353,304, (2007/8:£389,927). 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.

General funds

The general 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.

Restricted Funds

Restricted funds are detailed in note 15 of the accounts.

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 2% against the retail prices measure of inflation for the year to April 2009 of 2.3%.

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. A capital reserve will be established during the next few years to enable suitable properties to be leased or purchased quickly when they come on the market.

Directors' Report *(continued)*

Future plans

Amber's target for the year was to open a new residential centre. At the point of writing, an offer has been made on a suitable property in Surrey.

Our success rate within the existing houses was targeted to achieve an average of 85% of Amberteer's leaving into work, college or to their own accommodation. Although we achieved an encouraging 74% (calendar year achieved 81%), our target for the future still remains at 85%.

Our target in the year, to reduce our reliance on statutory funding to 45%, was achieved. Our intention for the future is to maintain, if not better this level.

"The aim of Amber is to help reduce the level of unemployment within the 17-30 yr 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

Statement of Directors' Responsibilities

The Trustees as directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales and company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and the group and of the incoming resources and application of resources, including income and expenditure of the group for that period. In preparing those financial statements, the directors are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' Report *(continued)*

Statement of Directors' Responsibilities (continued)

The trustees confirm they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

When reviewing the aims and objectives of the charitable group 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

.....
Company Secretary

Date:

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

We have audited the group and parent charity financial statements of The Amber Foundation ("the financial statements") for the year ended 30 April 2009 on pages 12 to 26.

This report is made solely to the charitable company's members, as a body, in accordance with sections 495 and 496 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 auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Directors' Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit or if certain disclosures of trustees' remuneration specified by law are not made.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This other information comprises only the Directors' Report, the Chairman's Statement, the Chief Executive's Summary Report and the Legal and Administrative Details. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the group's and charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion

- the financial statements give a true and fair view of the state of the group's and the parent charitable company's affairs as at 30 April 2009 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Directors' Report is consistent with the financial statements.

Heather Wheelhouse ACA (Senior Statutory Auditor)
For and on behalf of BAKER TILLY UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Hartwell House
55 – 61 Victoria Street
Bristol BS1 6AD
Date:

**Consolidated Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 30 April 2009**

	<i>Note</i>	General funds £	Restricted funds £	Total funds 2009 £	Total funds 2008 £
Incoming Resources					
Incoming Resources from Generated Funds					
- Voluntary Income		106,038	230,966	337,004	381,559
- Activities for Generating Funds		79,746	171,750	251,496	68,957
- Investment Income		23,670	-	23,670	17,330
Incoming from Charitable Activities	2	1,004,091	-	1,004,091	1,040,055
Other incoming resources		5,875	-	5,875	4,888
Total Incoming Resources		<u>1,219,420</u>	<u>402,716</u>	<u>1,622,136</u>	<u>1,512,789</u>
Resources Expended					
Cost of generating funds					
- Costs of generating voluntary income		88,400	1,158	89,558	71,363
- Fundraising		5,424	63,840	69,264	120,142
		<u>93,824</u>	<u>64,998</u>	<u>158,822</u>	<u>191,505</u>
Charitable Activities	3	1,230,126	137,384	1,367,510	1,274,752
Governance costs		11,929	-	11,929	14,548
Total Resources Expended		<u>1,335,879</u>	<u>202,382</u>	<u>1,538,261</u>	<u>1,480,805</u>
Net income/(expenditure) for the year before transfers		(116,459)	200,334	83,875	31,984
Transfers between funds	15	-	-	-	-
Net movement in funds		<u>(116,459)</u>	<u>200,334</u>	<u>83,875</u>	<u>31,984</u>
Fund balance at 1 May 2008		164,700	580,598	745,298	713,314
Fund balance at 30 April 2009		<u>48,241</u>	<u>780,932</u>	<u>829,173</u>	<u>745,298</u>

The income for the year arises from the charity's continuing operations. The trading subsidiary activities are discontinued and they are included in the figures above.

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 difference between resources expended for the year stated above and the historical cost equivalents.

**Consolidated and Charity Balance Sheet
as at 30 April 2009**

	<i>Note</i>	Group 2009 £	Group 2008 £	Charity 2009 £	Charity 2008 £
Fixed assets					
Tangible assets	8	1,159,264	1,166,376	1,159,264	1,166,376
Investments	9	-	-	1,000	1,000
		<u>1,159,264</u>	<u>1,166,376</u>	<u>1,160,264</u>	<u>1,167,376</u>
Current assets					
Stocks	10	1,161	1,590	1,161	1,590
Debtors	11	111,403	84,150	157,310	134,611
Cash at bank and in hand		536,652	578,769	536,652	573,822
		<u>649,216</u>	<u>664,509</u>	<u>695,123</u>	<u>710,023</u>
Creditors:					
Amounts falling due within one year	12	(284,786)	(353,015)	(284,786)	(351,622)
		<u>364,430</u>	<u>311,494</u>	<u>410,337</u>	<u>358,401</u>
Net current assets					
		<u>1,523,694</u>	<u>1,477,870</u>	<u>1,570,601</u>	<u>1,525,777</u>
Total assets less current liabilities					
Creditors:					
Amounts falling due after more than one year	13	(694,521)	(732,572)	(694,521)	(732,572)
		<u>829,173</u>	<u>745,298</u>	<u>876,080</u>	<u>793,205</u>
Net assets					
		<u>829,173</u>	<u>745,298</u>	<u>876,080</u>	<u>793,205</u>
Funds					
Unrestricted funds	16	48,241	164,700	95,148	212,607
Restricted funds	15,16	780,932	580,598	780,932	580,598
		<u>829,173</u>	<u>745,298</u>	<u>876,080</u>	<u>793,205</u>

The financial statements on pages 12 to 26 were approved and authorised for issue by the Board on
and were signed on its behalf by:

.....
Director

**Notes to the Financial Statements
for the year ended 30 April 2009**

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 decision has been taken to cease trading of the subsidiary business as at the 30 April 2008.

The Trustees consider that the ability of the charity to continue as a going concern is not impaired by the closure of the trading subsidiary.

GROUP FINANCIAL STATEMENTS

These financial statements consolidate the results of the charity and its wholly owned subsidiary Amber Dextrous Limited on a line by line basis. A separate Statement of Financial Activities and income and expenditure account are not presented for the charity itself as permitted by section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

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 *(continued)*
for the year ended 30 April 2009

1 PRINCIPAL ACCOUNTING POLICIES *(continued)*

STOCKS

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

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 2009 (2008: £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.

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:

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.

Notes to the Financial Statements *(continued)*
for the year ended 30 April 2009

1 PRINCIPAL ACCOUNTING POLICIES *(continued)*

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.

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 designed 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.

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 of 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. All other funds are unrestricted income funds.

Notes to the Financial Statements (continued)
for the year ended 30 April 2009

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

	2009 £	2008 £
Incoming Resources from Charitable Activities		
Housing Benefits	346,765	359,325
Supporting People	394,019	482,190
Residents' contributions	92,246	89,263
Third Party Residential Bed Space	44,660	31,718
Education Income	32,940	29,947
PHU Licences	57,138	44,501
New Dawn Publication	-	-
Rental of Melksham property & containers	33,047	-
University of the West of England	2,380	-
Rental of Canal Boat (Mary Rose)	896	-
"Free to Learn" Package (Wiltshire College)	-	3,111
	1,004,091	1,040,055

3 ACTIVITIES IN FURTHERANCE OF THE OBJECTS OF THE CHARITY

	General funds £	Restricted funds £	Total 2009 £	Total 2008 £
Charitable activities – direct costs				
House staff costs	544,448	73,560	618,008	565,625
Direct residents costs	134,108	10,043	144,151	146,017
Property costs	152,950	11,691	164,641	175,008
Utilities	41,955	1,311	43,266	45,728
Vehicles	12,737	284	13,021	9,555
Office and admin costs	35,674	903	36,577	31,588
	921,872	97,792	1,019,664	973,521
Charitable activities – support costs				
Property costs	46,240	395	46,635	13,833
Vehicles	2,335	16	2,351	527
Staff costs – management	162,283	37,495	199,778	191,265
Staff costs – finance	45,222	1,355	46,577	43,985
Professional fees	8,523	33	8,556	15,325
Office and admin costs	43,651	298	43,949	36,296
	308,254	39,592	347,846	301,231
Total charitable activities	1,230,126	137,384	1,367,510	1,274,752

Notes to the Financial Statements (continued)
for the year ended 30 April 2009

4 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 £	Mary Rose £	PHU £	Total £	Type of Alloc.
<i>Allocated Direct to Activities</i>						
- House Staff Costs	350,285	267,723	-	82,476	700,484	Direct
- Direct Residents Costs	95,810	48,342	-	-	144,152	Direct
- Property Costs	89,102	68,858	6,682	-	164,642	Direct
- Utilities	30,135	13,130	-	-	43,265	Direct
- Vehicles	7,856	5,166	-	-	13,022	Direct
- Office & Admin Costs	19,901	16,676	-	14,065	50,642	Direct
- Subsidiary	-	-	-	-	-	Direct
Sub-total	593,089	419,895	6,682	96,541	1,116,207	
<i>Allocated Support Costs</i>						
- Property Costs	25,306	17,714	-	3,615	46,635	Direct
- Vehicles	1,275	893	-	182	2,350	Heads
- Staff Costs - Management	63,652	44,557	-	9,093	117,302	Heads
- Staff Costs - Finance	23,166	20,628	43	2,740	46,577	Income
- Governance Costs	5,933	5,283	11	702	11,929	Income
- Costs of Generating Voluntary Income	48,597	34,018	-	6,942	89,557	Heads
- Fundraising Events	37,585	26,310	-	5,369	69,264	Heads
- Professional Fees	4,643	3,250	-	663	8,556	Heads
- Office & Admin Costs	16,216	11,351	-	2,317	29,884	Heads
Sub-total	226,373	164,004	54	31,623	422,054	
Total Allocation of Resources Expended	819,462	583,899	6,736	128,164	1,538,261	
Head count	14.58 54%	10.21 38%	- -	2.08 8%	26.87 100%	
Income	483,096 50%	430,151 44%	896 -	57,137 6%	971,280 100%	

Notes to the Financial Statements *(continued)*
for the year ended 30 April 2009

5 SURPLUS FOR THE YEAR

The surplus for the year is stated after charging/(crediting):

	2009 £	2008 £
Auditor's remuneration:		
<i>Baker Tilly UK Audit LLP and associates</i>		
Fees in respect of the audit of the Charity's annual accounts	11,930	12,299
Fees in respect of the audit of the Subsidiary's annual accounts	-	2,250
Fees in respect of other services – Tax compliance	-	550
Operating leases charge – land and buildings	42,000	38,500
Profit on disposal of fixed assets	-	(1,445)
Depreciation	46,381	51,341
	<hr/>	<hr/>

6 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.

7 EMPLOYEE INFORMATION

The average number of persons employed by the company during the year is analysed below:

	2009 No.	2008 No.
Direct charitable objectives	25	23
Administration	7	5
Subsidiary	-	2
	<hr/>	<hr/>
	32	30
	<hr/>	<hr/>

Average number of volunteers

2	3
<hr/>	<hr/>

Employment costs

	2009 £	2008 £
Gross wages and salaries	769,045	740,927
Employer's National Insurance costs	72,706	68,606
Employer's pension costs	8,278	9,254
	<hr/>	<hr/>
Total direct costs of employment	850,029	818,787
	<hr/>	<hr/>

Notes to the Financial Statements *(continued)*
for the year ended 30 April 2009

7 EMPLOYEE INFORMATION *(continued)*

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

	2009 £	2008 £
Cost of generating voluntary income	63,052	49,123
Charitable activities		
House staff costs (salaries only)	577,075	523,960
Staff costs – management (salaries only)	163,325	156,490
Staff costs – finance	46,577	43,985
Subsidiary	-	45,229
	850,029	818,787

The number of employees as at 30 April 2009 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:

	2009 No.	2008 No.
£80,001 - £90,000	1	1

Amber operates a money purchase pension scheme which is open to all staff. Membership of the scheme is voluntary and contributory. Amber will match an employee's payments up to 3% of salary. The total number of staff for whom benefits are accruing under money purchase schemes is 11 (2008: 12).

	2009 £	2008 £
Pension contributions for higher paid staff	2,619	2,555

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 (continued)
for the year ended 30 April 2009

8 FIXED ASSETS - GROUP

	Property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
As at 1 May 2008	1,200,000	23,775	234,161	6,400	1,464,336
Additions	-	3,708	33,911	1,650	39,269
Disposals	-	-	-	-	-
As at 30 April 2009	1,200,000	27,483	268,072	8,050	1,503,605
Depreciation					
As at 1 May 2008	95,920	14,958	184,898	2,184	297,960
Charge for the year	15,960	4,471	24,638	1,312	46,381
Disposals	-	-	-	-	-
As at 30 April 2009	111,880	19,429	209,536	3,496	344,341
Net book value					
As at 1 May 2008	1,104,080	8,817	49,263	4,216	1,166,376
As at 30 April 2009	1,088,120	8,054	58,536	4,554	1,159,264

9 INVESTMENTS

	Group 2009 £	Group 2008 £	Charity 2009 £	Charity 2008 £
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:

Subsidiary undertakings:	Class of share	Proportion of voting rights and shares	Nature of business
Amber Dextrous Ltd	Ordinary	100%	Trade in reclaimed goods

**Notes to the Financial Statements (continued)
for the year ended 30 April 2009**

10 STOCKS

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

11 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2009 £	Group 2008 £	Charity 2009 £	Charity 2008 £
Amounts due from group undertakings	-	-	46,907	46,907
Other debtors	51,506	63,675	50,506	62,675
Prepayments and accrued income	59,897	20,475	59,897	25,029
	<u>111,403</u>	<u>84,150</u>	<u>157,310</u>	<u>134,611</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2009 £	Group 2008 £	Charity 2009 £	Charity 2008 £
Mortgage	79,972	79,972	79,972	79,972
Trade creditors	35,201	47,118	35,201	47,118
Taxation and social security	20,965	18,703	20,965	18,703
Accruals and deferred income	146,856	205,061	146,856	202,710
Other creditors	1,792	2,161	1,792	3,119
	<u>284,786</u>	<u>353,015</u>	<u>284,786</u>	<u>351,622</u>

Deferred income for 2009 was £119,696 (2008: £147,053). Included in this amount is £64,000 for an event held in May 2009, PHU income of £35,612, Supporting People income in advance of £14,264 and Property rental of £5,000. These amounts will be recognised in the 2010 financial year. The 2008 amount was released in 2009.

Notes to the Financial Statements *(continued)*
for the year ended 30 April 2009

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2009 £	Group 2008 £	Charity 2009 £	Charity 2008 £
Mortgage	694,521	732,572	694,521	732,572

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:

	2009 £	2008 £
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	239,919	239,919
In more than five years	374,627	412,680
	<u>774,491</u>	<u>812,544</u>

14 OPERATING LEASE COMMITMENTS

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

	2009 £	2008 £
Land and buildings:		
Expiry date:		
More than five years	42,000	42,000

Notes to the Financial Statements (continued)
for the year ended 30 April 2009

15 RESTRICTED FUNDS

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

	Fund Balances Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains & Losses £	Fund Balances Carried Forward £
Fund Ref 1	-	5,000	(500)	-	-	4,500
Fund Ref 2	-	23,000	(20,140)	-	-	2,860
Fund Ref 3	220,792	-	(3,204)	-	-	217,588
Fund Ref 4	158	-	(158)	-	-	-
Fund Ref 5	9,552	-	(9,550)	-	-	2
Fund Ref 6	38	-	(38)	-	-	-
Fund Ref 7	-	200,450	(63,840)	-	-	136,610
Fund Ref 8	299,266	15,000	(13,180)	-	-	301,086
Fund Ref 9	22,106	-	(3,372)	-	-	18,734
Fund Ref 10	1,715	-	(1,074)	-	-	641
Fund Ref 11	-	2,300	(2,300)	-	-	-
Fund Ref 12	-	47,650	(15,619)	-	-	32,031
Fund Ref 13	777	-	(777)	-	-	-
Fund Ref 14	9,428	-	(9,428)	-	-	-
Fund Ref 15	-	8,000	(8,000)	-	-	-
Fund Ref 16	-	23,816	(17,862)	-	-	5,954
Fund Ref 17	2,431	-	(833)	-	-	1,598
Fund Ref 18	-	15,000	(13,265)	-	-	1,735
Fund Ref 19	3,000	1,500	(2,599)	-	-	1,901
Fund Ref 20	-	1,000	-	-	-	1,000
Fund Ref 21	743	-	(743)	-	-	-
Fund Ref 22	-	30,000	(2,126)	-	-	27,874
Fund Ref 23	10,592	-	(10,592)	-	-	-
Fund Ref 24	-	30,000	(3,182)	-	-	26,818
	<u>580,598</u>	<u>402,716</u>	<u>(202,382)</u>	<u>-</u>	<u>-</u>	<u>780,932</u>

Explanation of Restricted Funds

1. Donation received towards the cost of a new boiler at Ashley Court.
2. Donation received for a Team Leader's salary at Bythesea Lodge.
3. Donations and loans provided to enable Amber to purchase two new sites in the previous years.
4. Funds received for the purchase of a commercial dishwasher at Bythesea Lodge in 2006.

Notes to the Financial Statements *(continued)*
for the year ended 30 April 2009

15 RESTRICTED FUNDS *(continued)*

5. Funds received to sponsor Amberteers that have been referred from Winchester Prison.
6. Funds received towards the purchase of the PHU business in 2005/6.
7. Amber Rocks™ event, raising funds for a new Amber centre.
8. New site set up costs – donations provided to help Amber establish new sites – both in the initial capital costs of furniture, etc., and the deficit in running costs as the entities fill up with Amberteers.
9. Funds received towards the purchase of a Canal Boat, allowing Amberteers to be involved in projects on the Avon & Somerset canal system.
10. Funds received towards the set up of a Garden Ornament project at Ashley Court.
11. Funds received towards fishing/sports equipment at Bythesea Lodge.
12. Funds received towards Team Leader's salary at Ashley Court.
13. Funds received towards the Training Programme at Amber.
14. Funds received towards the salary costs of a Senior Team Leader.
15. Funds received towards the salary cost of a Tutor at Ashley Court.
16. Funds received towards support costs of 8 Amberteers at Ashley Court.
17. Funds received towards building improvements at Bythesea Lodge.
18. Funds received towards the salary costs of a PHU trainer.
19. Funds received for the development of a DJ workshop at Bythesea Lodge.
20. Funds received towards the purchase of a shed at Bythesea Lodge.
21. Funds received towards the cost of Computer Equipment and Photographic Workshops at Bythesea Lodge.
22. Funds received towards the salary of a Recruitment Manager.
23. Funds received towards the salary costs of a trainer for the PHU project.
24. Funds received towards the salary of the Regional Manager.

Notes to the Financial Statements *(continued)*
for the year ended 30 April 2009

16 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

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

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Restricted funds	1,180,374	295,079	(694,521)	780,932
General fund	(21,110)	69,351	-	48,241
Total funds	<u>1,159,264</u>	<u>364,430</u>	<u>(694,521)</u>	<u>829,173</u>

17 RELATED PARTY TRANSACTIONS

On the 21 March 2005, The Amber Foundation set up a wholly owned trading subsidiary by the name of Amber Dextrous Limited. The trading company ceased to trade on 30 April 2008.

The Amber group has taken advantage of the exemption contained in Financial Reporting Standard 8, not to disclose transactions between group companies.