

The Amber Foundation

ANNUAL REPORT AND ACCOUNTS

for the year ended

30 April 2011

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Chairman's Report

This year both houses have again been full, 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 15 years ago. 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 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- this year 84% were successful and left to go into work (41%), college (18%) or their own accommodation from where they can look for work (25%). 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.

After a successful campaign to raise money for a new centre and many months of searching for the right property I am pleased to be able to report the opening of our third centre, Farm Place in Surrey. Farm Place was purchased in January 2010, and by 1 April the first new Amberteer had moved in. Farm Place is well located within easy reach of London and the home counties so visits by supporters and funders will be a lot easier than in the past. There has been a lot of interest from all over the South East and I am sure Farm Place will be a great success.

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 over a thousand young people back into work and back into society. Our focus for the coming year is to establish Farm Place and to ensure that we are able to maintain our record of successes and to remain financially strong in what may be a challenging year.

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 achieved an 84% success rate. A total of 49 residents left in to work and 22 in to college, 3 into long term voluntary work whilst an encouraging 27 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 84% 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.

The main event for Amber during the year was the purchase and opening of Farm Place, in Ockley, Surrey. This gives Amber its 3rd centre and will enable 100 young people to benefit from being at Amber at any one time. The financial model is slightly different at Farm Place to the other two centres. We have decided not to apply for Supporting People funding for two reasons. Firstly, it would make opening a new centre difficult as we would be reliant on the local authority funding the venture and so we could only be able to open in a county where there was funding available. With Supporting People budgets being cut at our two existing centres and the ring fence being removed, it was not felt reliable enough. The second reason is that we believe 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. Early indications are promising and a lot of interest has been shown from within Surrey and also from the counties surrounding Surrey and from London. In fact, the first Amberteer was referred from Westminster.

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. Next year we will be launching new modules covering parenting skills, work experience and alcohol awareness. Practical Training has been set up to develop and sell the accredited modules to other organizations and will become Amber's training arm.

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 | The Amber Foundation (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 | Amber Dextrous Ltd 5400413, incorporated 21 March 2005 Ceased trading 30 April 2008 |
| Registered Office | Bythesea Lodge Bythesea Road Trowbridge Wiltshire BA14 8HR |
| Company Secretary | 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 2011.

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 27% (2010: 46%). 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 six main categories, (1) Ashley Court centre, (2) Bythesea Lodge centre, (3) Farm Place centre, (4) the Mary Rose canal boat, (5) Fundraising Events and (6) PHU's (Amber Foundation Practical Training™). 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 2010.

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 34 Amberteers at any one time, averaging 28 throughout the 2010 year (2009:28). The year saw 79 new starters and 81 leavers. Of these leavers, 84% left as successes (2009:89%), 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:

- Exmoor Base Camp, National Trust work.
- Visit to an orphanage in Bulgaria for two weeks; painting and decorating.
- Worked on the Poltimore House restoration project.
- Drama workshops with Exeter University.
- Involved in the development of the Diversion Scheme for Antisocial Behaviour in Devon.
- Clearing local gardens, giving talks to local WI groups, plus many others.

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 very much enjoyed visiting the Amber project in Devon. Amber's work is highly effective in helping young people in difficulty take control of their lives and get work ready. Our welfare reforms are all about helping people out of poverty and dependency and into work, and I am delighted to see this ethos put into practice by such a strong voluntary sector organisation."

Iain Duncan Smith MP, The Secretary of State for Work and Pensions

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. 2010 saw an average of 27 Amberteers throughout the year (2009:26). The year saw 79 new starters and 78 leavers. Of these, 85% left as successes, (2009:79%).

There were a number of local community projects undertaken, some of which were:

Volunteering work at the National Trust Gardens in Stourhead; Stewards at the Trowbridge Carnival; Visit to an orphanage in Bulgaria for two weeks, painting and decorating.

"It was an absolute pleasure working with Amber over the past two months. The sheer openness, enthusiasm and commitment from the group and Nutricia employees proved what a success this programme is. We watched young lives being re-shaped as the weeks went on through the building of confidence, hope and the determination to succeed in life. We wish the group continued success with their ambitions."

From all at Nutricia Ltd

Directors' Report *(continued)*

3) Farm Place

Opened in April 2010, Farm Place is located in the Surrey countryside. Surrounded by three lakes and 9 acres of landscaped gardens and woods, this property is similar to Ashley Court, offering Amberteers a peaceful haven to rebuild their lives.

The property can hold a maximum of 28 Amberteers at any one time, averaging 8 in 2010 (its first year). There have been 39 new starters in the year and 27 leavers, resulting in a promising 55% success rate.

Work continues on the property, allowing more young people to come to Amber. As with our other centres, the Amberteers will be encouraged to participate in community projects.

"No-one can fail to be impressed by the support being given at Amber to young people who are emerging from crime and addiction. The test of our rehabilitation revolution will be in there being many more places like Amber to address today's high re-offending rate."

Crispin Blunt MP, Minister for Prisons and Probation

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 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. Other charitable organisations can also benefit from using the Mary Rose.

"Maintaining the Mary Rose is part of our volunteer work at Bythesea Lodge. We enjoy working on the boat but we also enjoy getting to know the Amberteers, coming alongside them and spending time with them. We are becoming part of the team at Amber getting to know the Team Leaders and staff and working together, helping the young people to turn their lives around and have a fresh start."

Reverends Barrie and Dorothy Dearlove, volunteers

5) Fundraising Events

The events Amber was associated with in the year were:

- Amber was one of 3 beneficiary charities to benefit from money raised at the '**Annual Vodafone Parachute Jump**' that took place at Netheravon, the home of the Red Devils parachute regiment team. Staff from over 100 Vodafone retail stores took part.
- Amber was one of the charities chosen by a 6 strong team of amateur cyclists riding a 600 mile route from Box Hill in Surrey to Arthur's Seat in Edinburgh in just 6 days. The Ride2Raise challenge was part of a campaign to promote cycling as a healthy and environmentally sound way to fundraise.
- Eddie Jordan joined young recording artist and regular Covent Garden busking favourite Luca on the West Piazza, Covent Garden, to help raise Amber's profile, and money, for Amber. A large crowd formed to watch, many of whom had learnt of the session from the number of 'tweets' posted by Jake Humphrey the previous week. Following this one-off performance, Eddie, together with Jake Humphrey, hosted Amber's third 'Amber Rocks' event which this year was held at Kensington Roof Gardens. Yet again it was an unforgettable evening, with guests, including Simon le Bon and Nick Mason, enjoying music from Eddie and his band The Robbers, Graffiti Classics, Rick Parfitt Junior and Finbar Furey.

Directors' Report *(continued)*

- Amber's annual drinks party took place at the prestigious Jack Barclay car showroom in Berkeley Square. Three Amberteers bravely stood up to talk to over 150 guests about their lives before Amber and how Amber was helping them.
- Amber was given the opportunity to have apro bono stand at the annual 'Art London' art fair in the grounds of Chelsea Hospital. French artist Laurence Perratzi, Icelandic painter Tolti and British artist Jonathan Wade provided bronze sculptures and oil paintings and generously donated 50% of the sale of all works sold.

"We found the atmosphere at Amber extraordinary, providing a wonderful place for ex-offenders to get their lives back together again. The Amber 'magic' to which the residents themselves often referred, seems to offer tranquillity and serenity allowing the residents time to gather their thoughts, order their lives and prepare for a new future."

The Lord Lieutenant of Surrey, Mrs Sarah Goad, and the High Sheriff of Surrey for 2010, Mr Robert Douglas CBE

6) 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 and Managing Utility Accounts. New alcohol units have been developed in the year, due to funding received from Comic Relief.

This financial year has seen 32 licences sold to organisations across the country (2010:35), who have delivered 1,215 certificates (2010:1,473).

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. 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, (Assessment and Qualifications Alliance) so are nationally recognised.

"As soon as we heard about the life changing work that you do with young people it was easy to motivate our employees to support you! Along with those jumping out of planes were many people across the country who also contributed to the Amber cause by wearing fancy dress to work, packing shopping in Supermarkets, running 10ks and much much more! It was a real privilege and a pleasure to be able to support Amber this year and Vodafone wish you every success in the future as you continue to change young lives for the better!"

Tim Gilbert, Vodafone Store Manager, Barnstaple

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 2010. The figures in brackets represent 2009's results):

| | Job | Voluntary | College | Goal | Total Success | Leavers in year | Success Rate % |
|-----------|----------------|--------------|----------------|----------------|------------------|-----------------|------------------|
| Devon | 23 (22) | 0 (1) | 13 (17) | 15 (15) | 51 (55) | 61 (62) | 84% (89%) |
| Wiltshire | 31 (27) | 2 (2) | 8 (5) | 14 (12) | 55 (46) | 65 (58) | 85% (79%) |
| Surrey* | 4 (-) | 0 (-) | 1 (-) | 7 (-) | 12 (-) | 22 (-) | 55% (-) |
| | 58 (49) | 2 (3) | 22 (22) | 36 (27) | 118 (101) | 148 (120) | 80% (84%) |

* As the Surrey centre was not opened until late April, these figures do not reflect a full year, only April to December 2010.

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 60 at any given time. We achieved an average of 67 (2009: 56).

Our target for Fundraising Events of £27k was exceeded, ending the year on £119k (2010: £142k).

Finance Review

The directors are pleased to report that during the year Amber received monetary donations of £2,118,309, (2010:£512,266). Included in this amount was a donation of £1,500,000 towards the loan repayment of Farm Place. 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.

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 April 2011 of 5.2%.

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

Amber's target for the year is to achieve an average of 82 Amberteers across our three sites.

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. We achieved an encouraging 80% in the 2010 calendar year. Our target for the future is to maintain, if not better, this level.

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 (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).

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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. 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 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

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Charles Drew, 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 2011 on pages 12 to 26. 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 page 10, the trustees (who are also the directors of the 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 APB's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

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 2011 and of the group's 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 requirement of 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 parent charity has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity 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.

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 an Income and Expenditure Account) for the year ended 30 April 2011

| | <i>Note</i> | General funds £ | Restricted funds £ | Total funds 2011 £ | Total funds 2010 £ |
|---|-------------|-----------------------|--------------------------|--------------------------|--------------------------|
| Incoming Resources | | | | | |
| Incoming Resources from Generated Funds | | | | | |
| - Voluntary income | | 222,179 | 1,896,130 | 2,118,309 | 512,266 |
| - Activities for Generating Funds | | 118,517 | - | 118,517 | 141,630 |
| - Investment income | | 596 | - | 596 | 1,767 |
| Incoming from Charitable Activities | 2 | 1,292,990 | - | 1,292,990 | 1,109,156 |
| Other incoming resources | | 5,149 | - | 5,149 | 5,708 |
| Total Incoming Resources | | <u>1,639,431</u> | <u>1,896,130</u> | <u>3,535,561</u> | <u>1,770,527</u> |
| Resources Expended | | | | | |
| Cost of generating funds | | | | | |
| - Costs of Generating Voluntary Income | | 74,556 | 19,576 | 94,132 | 72,186 |
| - Fundraising | | 87,132 | - | 87,132 | 59,478 |
| | | <u>161,688</u> | <u>19,576</u> | <u>181,264</u> | <u>131,664</u> |
| Charitable Activities | 3 | 1,365,441 | 533,727 | 1,899,168 | 1,663,760 |
| Governance Costs | | 7,785 | - | 7,785 | 11,780 |
| Total Resources Expended | | <u>1,534,914</u> | <u>553,303</u> | <u>2,088,217</u> | <u>1,807,204</u> |
| Net income/(expenditure) for the year before transfers | | 104,517 | 1,342,827 | 1,447,344 | (36,677) |
| - Gross transfers between funds | 16 | 1,500,000 | (1,500,000) | - | - |
| Net movement in funds | | 1,604,517 | (157,173) | 1,447,344 | (36,677) |
| Fund balance at 1 May 2010 | | 215,812 | 576,684 | 792,496 | 829,173 |
| Fund balance at 30 April 2011 | 17 | <u>1,820,329</u> | <u>419,511</u> | <u>2,239,840</u> | <u>792,496</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.

Consolidated and Charity Balance Sheet as at 30 April 2011

| | Note | Group 30 Apr 2011 £ | Group 30 Apr 2010 £ | Charity 30 Apr 2011 £ | Charity 30 Apr 2010 £ |
|--|------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | 3,095,119 | 3,161,090 | 3,095,119 | 3,161,090 |
| Investments | 9 | - | - | 1,000 | 1,000 |
| | | <u>3,095,119</u> | <u>3,161,090</u> | <u>3,096,119</u> | <u>3,162,090</u> |
| Current assets | | | | | |
| Stocks | 10 | 1,498 | 2,032 | 1,498 | 2,032 |
| Debtors | 11 | 105,517 | 100,550 | 151,424 | 146,457 |
| Cash at bank and in hand | | 292,213 | 372,682 | 292,213 | 372,682 |
| | | <u>399,228</u> | <u>475,264</u> | <u>445,135</u> | <u>521,171</u> |
| Creditors: | | | | | |
| Amounts falling due within one year | 12 | (312,441) | (332,114) | (312,441) | (332,114) |
| Net current assets | | <u>86,787</u> | <u>143,150</u> | <u>132,694</u> | <u>189,057</u> |
| Total assets less current liabilities | | | | | |
| | | <u>3,181,906</u> | <u>3,304,240</u> | <u>3,228,813</u> | <u>3,351,147</u> |
| Creditors: | | | | | |
| Amounts falling due after more than one year | 13 | (942,066) | (2,511,744) | (942,066) | (2,511,744) |
| Net assets | | <u>2,239,840</u> | <u>792,496</u> | <u>2,286,747</u> | <u>839,403</u> |
| Funds | | | | | |
| Unrestricted funds | 16 | 1,820,329 | 215,812 | 1,867,236 | 262,719 |
| Restricted funds | 15 | 419,511 | 576,684 | 419,511 | 576,684 |
| Total funds | 17 | <u>2,239,840</u> | <u>792,496</u> | <u>2,286,747</u> | <u>839,403</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:

.....
Bartholomew Smith
Director

Notes to the Financial Statements for the year ended 30 April 2011

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 was 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.

STOCKS

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

Notes to the Financial Statements *(continued)* for the year ended 30 April 2011

1 PRINCIPAL ACCOUNTING POLICIES *(continued)*

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 2011 (2010: £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.

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 *(continued)* for the year ended 30 April 2011

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 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 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 2011

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

| | 2011 £ | 2010 £ |
|--|-----------|-----------|
| Incoming Resources from Charitable Activities | | |
| Housing Benefits | 632,838 | 440,818 |
| Supporting People | 323,436 | 369,560 |
| Residents' Contributions | 104,696 | 93,673 |
| Third Party Residential Bed Space | 131,568 | 73,386 |
| Education Income | 6,985 | 12,000 |
| PHU Licences, Training & Accreditations | 44,881 | 79,959 |
| Rental of Melksham Property & Containers | 45,421 | 37,380 |
| University of the West of England | 2,240 | 2,380 |
| Rental of Canal Boat (Mary Rose) | 925 | - |
| | 1,292,990 | 1,109,156 |

3 ACTIVITIES IN FURTHERANCE OF THE OBJECTS OF THE CHARITY

| | General funds £ | Restricted funds £ | Total 2011 £ | Total 2010 £ |
|--|-----------------------|--------------------------|--------------------|--------------------|
| Charitable activities – direct costs | | | | |
| House staff costs | 587,830 | 262,664 | 850,494 | 715,853 |
| Direct residents costs | 137,487 | 34,273 | 171,760 | 173,075 |
| Property costs | 160,413 | 82,146 | 242,559 | 183,012 |
| Utilities | 61,440 | 24,146 | 85,586 | 50,741 |
| Vehicles | 25,607 | 11,641 | 37,248 | 23,445 |
| Office and admin costs | 46,757 | 27,139 | 73,896 | 123,254 |
| | 1,019,534 | 442,009 | 1,461,543 | 1,269,380 |
| Charitable activities – support costs | | | | |
| Property costs | 52,807 | - | 52,807 | 49,265 |
| Vehicles | 183 | - | 183 | 2,614 |
| Staff costs – management | 220,827 | 60,380 | 281,207 | 232,923 |
| Staff costs – finance | 25,742 | 30,168 | 55,910 | 50,554 |
| Professional fees | 14,086 | - | 14,086 | 4,293 |
| Office and admin costs | 32,262 | 1,170 | 33,432 | 54,731 |
| | 345,907 | 91,718 | 437,625 | 394,380 |
| Total charitable activities | 1,365,441 | 533,727 | 1,899,168 | 1,663,760 |

Notes to the Financial Statements (continued)
for the year ended 30 April 2011

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 £ | Farm Place £ | PHU £ | Total £ | Type of Alloc. |
|---|----------------------|------------------------|--------------------|----------------|-------------------|-------------------|
| Allocated Direct to Activities | | | | | | |
| - House Staff Costs | 316,685 | 285,494 | 248,316 | 87,777 | 938,272 | Direct |
| - Direct Residents Costs | 82,618 | 57,180 | 31,962 | - | 171,760 | Direct |
| - Property Costs | 117,893 | 65,493 | 59,173 | - | 242,559 | Direct |
| - Utilities | 37,814 | 19,069 | 28,703 | - | 85,586 | Direct |
| - Vehicles | 17,003 | 7,937 | 12,308 | - | 37,248 | Direct |
| - Office & Admin Costs | 32,190 | 17,794 | 23,912 | 15,266 | 89,162 | Direct |
| Sub-total | 604,203 | 452,967 | 404,374 | 103,043 | 1,564,587 | |
| Allocated Support Costs | | | | | | |
| - Property Costs | 18,415 | 15,921 | 15,298 | 3,173 | 52,807 | Heads |
| - Vehicles | 64 | 55 | 53 | 11 | 183 | Heads |
| - Staff Costs - Management | 67,452 | 58,320 | 56,037 | 11,621 | 193,430 | Heads |
| - Staff Costs - Finance | 22,124 | 21,254 | 10,530 | 2,001 | 55,909 | Income |
| - Governance Costs | 3,080 | 2,960 | 1,466 | 279 | 7,785 | Income |
| - Costs of Generating Voluntary Income | 32,825 | 28,381 | 27,270 | 5,656 | 94,132 | Heads |
| - Fundraising Events | 30,384 | 26,271 | 25,242 | 5,235 | 87,132 | Heads |
| - Professional Fees | 4,912 | 4,247 | 4,081 | 846 | 14,086 | Heads |
| - Office & Admin Costs | 6,335 | 5,477 | 5,263 | 1,092 | 18,167 | Heads |
| Sub-total | 185,591 | 162,886 | 145,240 | 29,914 | 523,631 | |
| Total Allocation of Resources Expended | 789,794 | 615,853 | 549,614 | 132,957 | 2,088,218 | |
| Head count | 13.54 35% | 11.71 30% | 11.25 29% | 2.33 6% | 38.83 100% | |
| Income | 496,158 40% | 476,675 38% | 236,155 19% | 44,881 3% | 1,253,869 100% | |

Notes to the Financial Statements (continued)
for the year ended 30 April 2011

5 SURPLUS/(DEFICIT) FOR THE YEAR

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

| | 2011 £ | 2010 £ |
|---|-----------|-----------|
| Auditor's remuneration: | | |
| <i>Baker Tilly UK Audit LLP and associates</i> | | |
| Fees payable for the audit of the parent charity and consolidated accounts | 7,785 | 11,780 |
| Operating leases charge – land and buildings | 42,000 | 42,000 |
| Profit on disposal of fixed assets | (497) | (160) |
| Depreciation | 129,441 | 78,050 |
| | <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:

| | 2011 No. | 2010 No. |
|------------------------------|-------------|-------------|
| Direct charitable objectives | 39 | 28 |
| Administration | 5 | 6 |
| | <hr/> | <hr/> |
| | 44 | 34 |

Average number of volunteers – Including Trustees

| | |
|-------|-------|
| 6 | 6 |
| <hr/> | <hr/> |

Employment costs

| | 2011 £ | 2010 £ |
|-------------------------------------|-----------|-----------|
| Gross wages and salaries | 1,070,913 | 901,755 |
| Employer's National Insurance costs | 100,658 | 84,677 |
| Employer's pension costs | 9,000 | 8,748 |
| | <hr/> | <hr/> |
| Total direct costs of employment | 1,180,571 | 995,180 |
| | <hr/> | <hr/> |

Notes to the Financial Statements (continued)
for the year ended 30 April 2011

7 EMPLOYEE INFORMATION (continued)

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

| | 2011 £ | 2010 £ |
|--|-----------|-----------|
| Cost of generating voluntary income | 65,062 | 49,488 |
| Charitable activities | | |
| House staff costs (salaries only) | 824,912 | 699,176 |
| Staff costs – management (salaries only) | 234,104 | 195,963 |
| Staff costs – finance (salaries only) | 56,493 | 50,553 |
| | 1,180,571 | 995,180 |
| | 1,180,571 | 995,180 |

The number of employees as at 30 April 2011 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:

| | 2011 No. | 2010 No. |
|---------------------|-------------|-------------|
| £90,001 - £100,000 | - | 1 |
| £100,001 - £110,000 | 1 | - |
| | 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 retirement benefits are accruing under money purchase schemes is 9 (2009: 11).

| | 2011 £ | 2010 £ |
|---|-----------|-----------|
| Pension contributions for higher paid staff | 3,051 | 2,834 |
| | 3,051 | 2,834 |

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 2011

8 FIXED ASSETS – GROUP & CHARITY

| | Property £ | Plant and machinery £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|----------------------------|------------------|--------------------------------|----------------------------------|------------------------|------------------|
| Cost | | | | | |
| As at 1 May 2010 | 3,125,000 | 33,718 | 397,239 | 27,524 | 3,583,481 |
| Additions | - | 1,155 | 52,855 | 11,491 | 65,501 |
| Disposals | - | - | - | (4,550) | (4,550) |
| As at 30 April 2011 | 3,125,000 | 34,873 | 450,094 | 34,465 | 3,644,432 |
| Depreciation | | | | | |
| As at 1 May 2010 | 136,374 | 24,239 | 254,153 | 7,625 | 422,391 |
| Charge for the year | 41,563 | 5,250 | 75,354 | 7,274 | 129,441 |
| Disposals | - | - | - | (2,519) | (2,519) |
| As at 30 April 2011 | 177,937 | 29,489 | 329,507 | 12,380 | 549,313 |
| Net book value | | | | | |
| As at 30 April 2011 | 2,947,063 | 5,384 | 120,587 | 22,085 | 3,095,119 |
| As at 30 April 2010 | 2,988,626 | 9,479 | 143,086 | 19,899 | 3,161,090 |

9 INVESTMENTS

| | Group 2011 £ | Group 2010 £ | Charity 2011 £ | Charity 2010 £ |
|--------------------------|--------------------|--------------------|----------------------|----------------------|
| 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 Limited | Ordinary | 100% | Dormant |

Notes to the Financial Statements (continued)
for the year ended 30 April 2011

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 2011 £ | Group 2010 £ | Charity 2011 £ | Charity 2010 £ |
|-------------------------------------|--------------------|--------------------|----------------------|----------------------|
| Amounts due from group undertakings | - | - | 46,907 | 46,907 |
| Other debtors | 43,970 | 50,195 | 42,970 | 49,195 |
| Prepayments and accrued income | 61,547 | 50,355 | 61,547 | 50,355 |
| | <u>105,517</u> | <u>100,550</u> | <u>151,424</u> | <u>146,457</u> |

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Group 2011 £ | Group 2010 £ | Charity 2011 £ | Charity 2010 £ |
|------------------------------|--------------------|--------------------|----------------------|----------------------|
| Mortgage | 79,972 | 79,972 | 79,972 | 79,972 |
| Loan (Farm Place) | 40,000 | 40,000 | 40,000 | 40,000 |
| Trade creditors | 55,394 | 46,836 | 55,394 | 46,836 |
| Taxation and social security | 33,005 | 29,531 | 33,005 | 29,531 |
| Accruals and deferred income | 98,770 | 131,517 | 98,770 | 131,517 |
| Other creditors | 5,300 | 4,258 | 5,300 | 4,258 |
| | <u>312,441</u> | <u>332,114</u> | <u>312,441</u> | <u>332,114</u> |

Deferred income for 2011 was £77,320 (2010: £111,625). Included in this amount is PHU income of £54,282, funded space at Farm Place of £17,600 and property rental of £5,000.

The amounts deferred at 30 April 2011 will be recognised in the 2011/12 financial year. The amount deferred at 30 April 2010 was released to the Statement of Financial Activities in 2010/11.

Notes to the Financial Statements (continued)
for the year ended 30 April 2011

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | Group 2011 £ | Group 2010 £ | Charity 2011 £ | Charity 2010 £ |
|-------------------|--------------------|--------------------|----------------------|----------------------|
| Mortgage | 557,066 | 626,744 | 557,066 | 626,744 |
| Loan (Farm Place) | 385,000 | 1,885,000 | 385,000 | 1,885,000 |
| | <u>942,066</u> | <u>2,511,744</u> | <u>942,066</u> | <u>2,511,744</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.

The loan for Farm Place is an interest free loan, repayable at £40,000 per year and is secured on the Farm Place freehold property.

Maturity of loan and mortgage:

| | 2011 £ | 2010 £ |
|--|------------------|------------------|
| In one year or less | 119,972 | 119,972 |
| In more than one year, but less than two years | 119,973 | 119,973 |
| In more than two years, but less than five years | 359,919 | 359,919 |
| In more than five years | 462,174 | 2,031,852 |
| | <u>1,062,038</u> | <u>2,631,716</u> |

14 OPERATING LEASE COMMITMENTS

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

| | 2011 £ | 2010 £ |
|---|---------------|---------------|
| Land and buildings: | | |
| Expiry date: 31 st December 2014 | <u>42,000</u> | <u>42,000</u> |

Notes to the Financial Statements (continued)
for the year ended 30 April 2011

15 RESTRICTED FUNDS

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

| | Fund Balances | | | Transfers | Gains & Losses | Fund Balances Carried Forward |
|-------------|-----------------|--------------------|--------------------|--------------------|----------------|-------------------------------|
| | Brought Forward | Incoming Resources | Outgoing Resources | | | |
| | £ | £ | £ | £ | £ | £ |
| Fund Ref 1 | 2,833 | - | (1,664) | - | - | 1,169 |
| Fund Ref 2 | - | 23,441 | (12,783) | - | - | 10,658 |
| Fund Ref 3 | 214,384 | - | (3,204) | - | - | 211,180 |
| Fund Ref 4 | 14,029 | - | (7,961) | - | - | 6,068 |
| Fund Ref 5 | 2,024 | - | (2,024) | - | - | - |
| Fund Ref 6 | 48,487 | - | (11,494) | - | - | 36,993 |
| Fund Ref 7 | - | 11,908 | (10,208) | - | - | 1,700 |
| Fund Ref 8 | 207,038 | 160,318 | (367,356) | - | - | - |
| Fund Ref 9 | 15,362 | - | (3,372) | - | - | 11,990 |
| Fund Ref 10 | - | 2,138 | (2,138) | - | - | - |
| Fund Ref 11 | - | 12,000 | (12,000) | - | - | - |
| Fund Ref 12 | - | 2,000 | (2,000) | - | - | - |
| Fund Ref 13 | 16,874 | - | (6,328) | - | - | 10,546 |
| Fund Ref 14 | - | 19,500 | (18,669) | - | - | 831 |
| Fund Ref 15 | - | 15,000 | (12,430) | - | - | 2,570 |
| Fund Ref 16 | - | 3,825 | (3,825) | - | - | - |
| Fund Ref 17 | 765 | - | (765) | - | - | - |
| Fund Ref 18 | - | 20,000 | (2,420) | - | - | 17,580 |
| Fund Ref 19 | 829 | - | (829) | - | - | - |
| Fund Ref 20 | 2,000 | - | (408) | - | - | 1,592 |
| Fund Ref 21 | - | 1,000 | (379) | - | - | 621 |
| Fund Ref 22 | 52,059 | 50,000 | (28,308) | - | - | 73,751 |
| Fund Ref 23 | - | 1,500,000 | - | (1,500,000) | - | - |
| Fund Ref 24 | - | 60,000 | (37,988) | - | - | 22,012 |
| Fund Ref 25 | - | 10,000 | (3,750) | - | - | 6,250 |
| Fund Ref 26 | - | 1,000 | (1,000) | - | - | - |
| Fund Ref 27 | - | 4,000 | - | - | - | 4,000 |
| | <u>576,684</u> | <u>1,896,130</u> | <u>(553,303)</u> | <u>(1,500,000)</u> | <u>-</u> | <u>419,511</u> |

Explanation of Restricted Funds

1. Donation received towards the cost of a new boiler at Ashley Court.
2. Donation received to fund five Amberteers over a two year period.

3. Donations and loans provided to enable Amber to purchase two new sites in previous years.
4. Donation received from the Secret Millionaire program towards IT equipment, a mower and a treadmill at Ashley Court.
5. Donations received for the refurbishment of the Mary Rose canal boat.
6. Donations received for the refurbishment of the bathrooms at Ashley Court.
7. Donation received to fund Amberteers at Ashley Court.
8. Donations received for the set-up and running costs of a new centre (Farm Place in Surrey).
9. Donation received towards the purchase of the Mary Rose canal boat.
10. Donation received for three years support to the costs of drug testing and counseling at Ambers Wiltshire centre.
11. Donation received towards the cost of a Team Leader at Ambers Wiltshire centre.
12. Donation received towards the refurbishment of one of the girls bathrooms at Ambers Surrey centre.
13. Donation received towards the set-up costs of Farm Place.
14. Donation received from Comic Relief for the development of PHU's.
15. Donation received towards the cost of a Team Leader at Farm Place.
16. Donation received to fund Amberteers at Ashley Court.
17. Donations received towards building improvements at Bythesea Lodge.
18. Donation received towards building improvements at Farm Place.
19. Donation received for the development of a DJ Workshop at Bythesea Lodge.
20. Donation received towards the cost of a team room (shed) at Bythesea Lodge.
21. Donation received towards the cost of outdoor equipment at Farm Place.
22. Donations received towards the cost of Ambers Recruitment Manager.
23. Donation received towards the repayment of the loan for Farm Place.
24. Donation received to fund Amberteers at Farm Place.
25. Donation received to fund Amberteers from London.
26. Donation received to fund activities at Ashley Court.
27. Donation received to fund Amberteers from the counties of Warwickshire, Worcestershire, Shropshire and Staffordshire.

16 UNRESTRICTED FUNDS

| | Fund Balances Brought Forward £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | Gains & Losses £ | Fund Balances Carried Forward £ |
|--------------|---|----------------------------|----------------------------|----------------|------------------------|---|
| General fund | 215,812 | 1,639,431 | (1,534,914) | 1,500,000 | - | 1,820,329 |

£1,500,000 was received in 2011 to repay part of the loan for Farm Place. The restriction is therefore deemed to have been satisfied and the funds have therefore been transferred from restricted funds to general funds which are unrestricted.

17 ANALYSIS OF GROUP 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 | 1,178,653 | (202,076) | (557,066) | 419,511 |
| General fund | 1,916,466 | 288,863 | (385,000) | 1,820,329 |
| Total funds | 3,095,119 | 86,787 | (942,066) | 2,239,840 |

18 RELATED PARTY TRANSACTIONS

In December 2009, a trustee made a loan totalling £1,925,000 to the charity in order to purchase Farm Place in Surrey, a new Amber centre. The loan is secured on the property purchased and has been given on an interest-free basis.

At 30 April 2011 the total amount outstanding in respect of the Trustee loan was £425,000 (2010: £1,925,000).

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