

# Amber

transforming lives

The Amber Foundation

(A company limited by guarantee)

Report and Financial Statements

Year ending 30<sup>th</sup> April 2021

Charity number 1051388

Company number: 03004111

# Amber

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## Contents

### Page:

3	Chairman's Report
4-13	Trustees' report and statement of Trustees' responsibilities
14-18	Independent Auditor's Report
19	Statement of Financial Activities
20	Balance Sheet
21	Statement of Cash Flows
22-34	Notes to the Financial Statements

# Amber

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## The Amber Foundation

### Chairman's Report

This year has been a challenging one for all involved with Amber – for the young people that we support and for Amber's management and staff team. The Government's 'Everyone In' initiative to help homeless people off the streets during the pandemic, led to many more young people who been street homeless or staying in unstable accommodation coming to Amber. It is unsurprising therefore that we have also found that even more young people were experiencing difficulties with their mental health when they first arrived at Amber. However, reflecting on the last 12 months, it is inspiring to recall the skill and resilience shown by the Amber team, and also to be able to reflect on how many young people were able to make really positive changes to their lives under the most difficult of circumstances.

Over the course of the year, and as a result of the periods of lockdown and quarantine, fewer young people have moved on from our centres. However Amber still managed to help 109 young people move on successfully, 30 into work, 9 into education and training, and 70 achieving a major personal goal that has moved them closer to the workplace. With an overall success rate of 77% (2019/20, 71%), Amber continues to have a positive impact on the lives of the young people who use our services. This is an impressive figure and is testament to the hard work of the young people that we support, and to Amber's dedicated and resilient staff team.

It is also wonderful news that Joe Wicks MBE became a Patron of Amber during 2021. Joe is passionate about helping people lead healthy lives and giving young people the opportunity to learn about, and take part in activities, to develop health and fitness. This is a key part of our support at Amber as it really helps the homeless young people who stay here to gain the resilience to be able to leave their troubled pasts behind and transform their lives.

Despite the challenges of COVID-19, our financial position has remained healthy and we end the year at a close to break-even position. We started from a strong base and have continued to build new funding partnerships alongside our much valued and long standing relationships with major donors and foundations. It continues to be a challenging environment and I must thank all of our donors and supporters for their tremendous support over the year.

I am looking forward to the year ahead and I hope that when we publish our next annual accounts, we will be able to report on the exciting opening of our fourth Amber centre in Kent, with thanks to the incredibly kind support of the Henry Oldfield Trust.

Barty Smith, Chairman

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## Report of the trustees, incorporating the strategic report for the year ending 30<sup>th</sup> April 2021

The trustees (who are also company directors) are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 30<sup>th</sup> April 2021, which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### Our purposes and activities

The purposes of the charity are:

- The 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.<sup>1</sup>
- To provide young persons with the opportunity to attend college courses, to seek independent accommodation of their own, and/or to achieve a major goal.

To enable Amber to deliver the above purposes in an effective and professional way, our key activities are identified as:

1. Ashley Court residential centre, Devon
2. Bythesea Lodge residential centre, Wiltshire
3. Farm Place residential centre, Surrey
4. Fundraising activities

The trustees have had regard to the Charity Commission's guidance on public benefit.

Amber's three residential centres are all well established, helping up to 92 young people (residents) at any one time to achieve their respective goals, whether it be into a job, to college or into their own accommodation. All young people are encouraged to be active in both "local community" and "in-house" projects so that they can develop the skills, experience and attitudes to secure and sustain future employment.

**Ashley Court (AC) is set in 19 acres of glorious Devon countryside, giving the young people the space and tranquillity to help rebuild their lives.**

The outside space at Ashley Court is always been important to us, providing vital spaces to relax, play some sport or discover the joys of growing plants and vegetables. Back in the spring it was impossible to get seed potatoes, so we decided to grow our own from left over sprouted potatoes resulting in a fruitful crop which the young people enjoyed eating. We also created a new pond this year, which the young people dug out themselves, and introduced some new residents to Ashley Court so that they too could benefit from our new feature – our family of Indian Runner ducks.

Ashley Court had a much needed day out trying out bush craft and survival skills with Serious Outdoor Skills which included an action packed day of fire lighting, shelter building, foraging and making tools. This experience was the first day trip of an ongoing project kindly funded by Sport England, via Active Devon, who were supporting groups to be more active as we moved out of lockdown.

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<sup>1</sup> Extract from our Memorandum and Articles of Association, updated 1995



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Encouraging people to care for their own mental and physical well-being is an important part of what we do at Amber and our programme provides young people with ample opportunities to try new things, get creative and find what works for them to help develop and maintain a healthy mind and body. Many choose to take up art, music or writing to support their mental health and recovery and this year was no exception, especially when times were tough during the lockdowns. Young people in Devon spent their time doing a range of creative activities including making “junk models” from rubbish or scrap that they could forage, writing poetry and song lyrics, photography, taking part in yoga sessions and painting – one resident even created their own masterpiece on the Team Room door!

## ***Purposes and activities cont...***

We're also thrilled to continue to work with, and benefit from, the wonderful Samantics who come in once a week (virtual sessions during lockdown) to deliver their unique music and lyric writing sessions with residents.

Ashley Court also got involved with VIY (Volunteer-It-Yourself) and their project at Torquay Rugby Club where young people worked really hard to build and finish off an access ramp to make rugby more accessible to all. The young people love being involved in these projects whilst they learn important and useful skills, practise team work and give something back to the community.

**Bythesea Lodge (BL) is located in a town centre, offering young people access to many potential employers and the infrastructure of a vibrant town.**

Young people at Bythesea Lodge have the use of Amber's 70ft canal boat the Mary Rose on the Kennet & Avon canal system which provided some much needed relief, relaxation and fresh air during the various lockdown periods during the pandemic.

The last year has shown the generosity and kindness of people wanting to give back and help those less fortunate than themselves. Bythesea Lodge really benefitted from the warmth of our local community who really pulled together during a time of adversity to help. We welcomed Il Mulino's Pandemic Pizza, who wanted to share the pizza joy with those in Wiltshire struggling the most during the first lockdown, and kindly offered to come to the centre where they cooked and donated their wonderful homemade pizzas to our residents. We were also extremely grateful to receive donations of toiletry sets and gifts from Trowbridge Health Centre and Christmas was extra special this year as our young people were invited to The Free Range Cafe at The Town Hall in Trowbridge who provided a wonderful Christmas Day lunch with other members of the local community.

Young people and staff were also delighted to be awarded the winners of the 'Community Group of the Year' Wiltshire Life award which celebrates community groups that make a worthwhile difference to the lives of Wiltshire residents. This was very gratefully received during what was an extremely tough year for many, but proved as testament to the resilience and commitment of our young people and staff team.

**Farm Place (FP) is our Surrey based centre, which is surrounded by 12 acres of its own land including three ponds.**

Young people are encouraged to be involved in local and regional projects and activities, such as volunteering with VIY (Volunteer-It-Yourself), which included a number of projects including the renovation of the Fives and Heronian's Cricket Club in Essex. All of the young people that took part gained valuable City & Guilds qualifications; a few of the young people at Amber are keen to move into trades such as decorating, carpentry and plumbing when they leave, so opportunities like this are great for building up experience. Following the experience, two of our young people even built a fishing jetty on one of the ponds at Farm Place. VIY together with Sport England then repaid the favour by coming to Farm Place to help to transform our gym and team room which was followed by a special visit from Joe Wicks, The Body Coach to officially open the new gym and spend some time with our young people (and a few willing members of staff) doing an outdoor circuit session!

# Amber

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Farm Place is nestled at the bottom of the Surrey Hills and young people are able to benefit from the plethora of outdoor spaces and scenic spots nearby. They can be often be found trekking the steep incline of Leith Hill to the tower at the top (where on a clear day you can see London to the North and the sea to the South) and swinging from the rope swings over the River Mole at Box Hill. We also took young people further afield for a day out that many had not experienced before, including dipping their toes into the sea on a day out to Brighton, and a Ferry trip across to the Isle Of Wight.

Farm Place also has a dedicated music room with many items of donated equipment and instruments, and they received a visit from The New Twenty's band who came to deliver a music workshop. Most of the young people staying at Amber had never done anything like this before, so had great fun writing and performing with the band, and they even wrote a song all about Amber!

## Achievements and performance

Amber's achievements and performance are reflected in the number of Amberteers it helps, and especially its success rate. The average length of stay for an Amberteer is 6 months.

The following is a summary of the numbers of Amberteers at each Amber centre for the financial year to 30<sup>th</sup> April 2021:

	AC	BL	FP	Total
Opening Amberteers at 01 May 2020	21	21	20	62
New Starters	73	60	82	215
Total Leavers	(74)	(57)	(73)	(204)
Closing Amberteers at 30 Apr 2021	20	24	29	73
Average number of Amberteers in 2021	21	24	24	69
Average number of Amberteers in 2020	25	24	22	71
Maximum capacity of each centre	32	30	30	92

The following is an analysis of the Total Leavers figure above. Success rates are calculated after deducting the 4 week leavers. The overall success rate has increased on last year although those leaving into work was affected by the lockdowns and periods of quarantine at the centres. Figures in brackets are the results for the year to 30 Apr 2020:

	AC	BL	FP	Total
Leavers to Job	6 (9)	13 (17)	11 (12)	30 (38)
Leavers to College	4 (2)	0 (5)	5 (4)	9 (11)
Leavers to Major Goal	31 (27)	16 (15)	23 (23)	70 (65)
Total Successful Leavers	41 (38)	29 (37)	39 (39)	109 (114)
Unsuccessful Leavers	10 (20)	10 (10)	12 (17)	32 (47)
Success Rate %	80% (66%)	74% (79%)	76% (70%)	77% (71%)

# Amber

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**Fundraising:** In response to funding cuts elsewhere, Amber has invested in its fundraising function and a diverse programme of fundraising activity, which has been critical to Amber's ability to continue to achieve its objectives.

Once again, we have been fortunate to be so well supported by a wide range of incredibly generous and loyal individuals, grant giving trusts and foundations, companies and organisations. Gifts have ranged from significant donations towards our core costs and specific projects such as funding a bed space, supporting the costs of our Team Leaders, programme costs, or helping to maintain our centres.

We always feel so privileged to get such great support and we must thank everyone who has donated to us over the last year. We are proud to have been selected as a beneficiary charity of the Youth Futures Foundation, who are funding both our work and an evaluation of the unique service that we offer young homeless and unemployed people. We are also really pleased to receive support from organisations local to each of our centres, such as the Wates Foundation in Surrey and the Wiltshire, Surrey and Devon Community Foundations.

We are also hugely grateful to our Patron Eddie Jordan OBE and his family for their continued support and we are delighted that the Annual Rocks event that was cancelled in 2020 due to the Covid-19 pandemic is now scheduled for November 2021. We are also proud to report that Joe Wicks MBE has become a Patron of Amber during the course of the year and we are really looking forward to working closely with Joe into the future.

Though Amber does not actively fundraise directly from the public, we gratefully receive donations from individuals through our normal day to day activities. This year saw £142k (2019/20: £94k) received, which represents 12% of the total donations income in the year (2019/20: 6%). The majority of the donations received come from trusts and foundations, from which we received support from over 50 over the course of the year.

We will continue to invest appropriately in our fundraising activity with the aim of being able to provide the intensive support that we know makes such a difference to the young people that come to Amber.

## Financial review

The trustees are pleased to report that during the year, Amber received monetary donations of £1,196,937 (2020: £1,517,255). The trustees wish to record their thanks for the generosity of all those donors who have enabled Amber to continue its charitable work this year.

In addition to the above, Amber's other main income streams have achieved:

	2021	%	2020	%
	£		£	
Voluntary Income	1,196,937	51%	1,517,255	60%
Activities for Generating Funds	-	-	40	-
Housing Benefit	770,714	33%	806,070	32%
Amberteers Related Income	237,750	10%	204,488	8%
Others	127,633	5%	1,276	-
<b>Total Income</b>	<b>2,333,034</b>		<b>2,529,128</b>	



# Amber

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## *Financial review cont .....*

Activities for Generating Funds income is £0 (2020: £40 was for the biennial Amber Rocks™ event). The previous event was in September 2018, which was reported in the 2019 financial year. The 2020 Amber Rocks™ event has been postponed until November 2021.

Housing Benefit income of £771k (33%) in 2020 was at a similar level to the figures reported in 2020 at £806k (32%).

Ambertees Related Income refers to funded bed spaces £130k (2020: £87k) and weekly top ups from benefits that the Ambertees are encouraged to contribute £107k (2020: £117k).

Other income includes COVID-19 related local authority and central government grants of £126k (2020:0).

Overall (Net Loss) /Income for the year was (£17k) (2020: £207k surplus).

The 2021 Balance Sheet has seen movements to 2020 as follows:

**Current Assets:** The cash flow has seen a decrease in 2021 to £503k from £662k reported in 2020, which is largely as a result of lower donations (voluntary income). Debtors have seen a rise of £142k due to some accrued donation income. Total Current Assets for 2021 was £785k (2020: £801k). The intercompany debt of £47k with Amber Dextrous Limited was written off during the year.

**Liabilities** have seen Creditors at less than one year increasing by £41k which is mainly due to an increase in deferred income.

**Net Assets** are £3,680k (2020: £3,697k).

## ***Investment powers and policy***

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

The invested funds held on deposit achieved an average rate of 0.01% against the retail prices measure of inflation for the year to April 2021 of 2.5%<sup>2</sup> (2020: 1%).

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

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<sup>2</sup> Source [Bank of England](#) Office for national Statistics

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## Financial review cont .....

### Reserves policy and going concern

The policy of the trustees is to hold reserves to provide stability during fluctuations in the level of donations and the potential impact of a change of government policy on funding. This is a risk based approach following guidance issued by the Charity Commission. The process followed to assess the level of reserves to be held includes understanding the nature of the charitable funds held, identifying our functional assets, understanding the financial impact of any risk, reviewing our sources of income and the impact of any future plans and commitments.

Total reserves are:

	2021 £	2020 £
Total Reserves	3,679,693	3,696,871
Less Restricted	(356,661)	(620,409)
<b>Total Unrestricted Reserves</b>	<b>3,323,032</b>	<b>3,076,462</b>
Less the net book value of fixed assets less the outstanding mortgage	(3,064,796)	(3,072,995)
<b>Surplus/(Deficit)</b>	<b>258,236</b>	<b>3,467</b>

The stated surplus of £258k represents our free and liquid reserves. In addition the charity's restricted funds held in cash include £180k for Team Leader salaries. The charity aims to increase free and liquid reserves to approximately £500-700k, equivalent to between a quarter and two quarters of operating expenses.

### Plans for future periods

We hope to be able to realise Amber's ambition to increase its number of centres in the next financial year with the proposed opening of a new centre in Ashford in 2022, with the generous support of the Henry Oldfield Trust.

With the well documented impact of COVID-19 on young people's mental health, we will be investing in further mental health and employability training opportunities for staff across the organisation, and will be improving access to talking therapies for our beneficiaries.

We will also be making a significant investment in our case management system with the addition of a new tried and tested web based system called InForm, which we believe will increase efficiency, and contribute to our ongoing commitment to developing the measurement of Amber's impact.



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*Financial review cont .....*

## **Going concern and COVID-19**

COVID-19 has, and will continue to have, a disruptive effect on the UK economy and the Third Sector will clearly be exposed to the negative impact of this fallout.

In considering Amber as a going concern, we have assessed the nature and focus of our income streams and how they may be impacted upon by the COVID-19 crisis.

Amber has a mixed portfolio of income streams from Housing Benefit and resident income, local statutory agreements and fundraising, which spreads the financial risk to the organisation.

Our fundraising income is made up from a mix of income streams including trusts and foundations, major philanthropy, corporate and community, and, individual and event fundraising. The majority of our fundraising income is from grant giving trusts and is underpinned by numerous positive long-term relationships and strong trustee relationships. We also have a breadth of support with over 50 trusts and Foundations supporting us over the last year.

Amber is not overly dependent on retail, events or corporate support which have been adversely affected by COVID-19 restrictions, and the subsequent downturn in the economy generally.

In terms of our trading activity, we expect demand for our services to increase in the coming months and years and rental/housing benefit income to increase accordingly. Housing benefit is an important income stream and one which we would characterise as safe and low risk. Amber has no lease exposure and has the freehold ownership of its operating premises.

Taking into account our specific circumstances and having undertaken detailed forecasting, we have concluded that Amber has low exposure to the financial fallout from COVID-19 and is a going concern.

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## Reference and administrative details

Charity Number 1051388  
Company Number 03004111  
Registered Office Ashley Court, Chawleigh, Devon, EX18 7EX

## Our Advisors

Auditors: Bishop Fleming, Stratus House, Exeter Business Park, Emperor Way, Exeter, EX1 3QS  
Bankers: Coutts & Co, 440 Strand, London, WC2R 0QS  
Solicitors: Stephenson Harwood, 1 St Paul's Churchyard, London, EC4M 8SH

## Trustees and trustees

The trustees of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year, and since the year end were as follows:

Mr Barty Smith, OBE (Chairman)  
Mr Stephen Lyall  
Lady Penelope Marland  
Mrs Lucy Morris  
Mr Richard Oldfield, OBE  
The Rt Hon Sir Nicholas Soames

## Patron of the charity

Mr Edmund "Eddie" Jordan, OBE

## Key management personnel:

### Senior managers of The Amber Foundation:

Paul Rosam BA Hons	Chief Executive & Company Secretary
Sharon Groves FCCA	Financial Controller
Stephen Ballantyne BA Hons	Head of Fundraising & Communications
Sarah Johnson BA Hons	Operations Manager

## Subsidiary Details

Amber Dextrous Limited	ceased trading 30 <sup>th</sup> April 2008
Company Number	5400413, incorporated 21 <sup>st</sup> March 2005
Registered Office	Ashley Court, Chawleigh, Devon, EX18 7EX

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## **Structure, Governance and Management Governing Document**

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

### **Appointment of trustees**

When appointing trustees, Amber will look for unique skills especially (but not limited to) within the business world, other charitable organisations, property, finance and politics.

### **Trustee induction and training**

New trustees will be invited to attend training courses relevant to their role, including safeguarding training.

New trustees will be invited to undertake a fact-finding and information day at one of Amber's centres to meet with centre staff, Amberteers and senior managers.

All newly appointed trustees will receive an Amber information pack containing all relevant names and contact details of existing trustees and contact details of relevant Amber employees, including the senior management team.

The pack will also contain the most recent set of Management Accounts, the most recent audited annual accounts and the most current Trustees pack.

It is also the responsibility of all trustees to regularly review their own training requirements and ensure that they are fully up to date with current legal requirements as a trustee.

### **Organisation**

The board of trustees usually meet quarterly with the Chief Executive, the Head of Fundraising and the Operations Manager in attendance. The Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

### **Related parties and co-operation with other organisations**

None of the trustees receive remuneration or any other benefits from their work with the charity.

### **Pay policy for senior staff**

The trustees delegate the day to day running of the charity to the Chief Executive and his team. Senior staff pay is reviewed by the Chief Executive in line with comparable market rates and staff performance. Recommendations are then made to a sub-committee of the Board with the intention to attract and retain the relevant personnel.

The Chief Executive's pay is set by the trustees.

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## **Risk management**

The trustees have considered and reviewed the key risks to which the charity is exposed.

## **COVID-19**

The management team have taken a robust approach to risk management during the COVID-19 crisis to ensure our centres remained safe and open throughout the lockdown, working closely in line with national guidance and local authority support, and developing our own contingency plans.

We have had a small number of staff and young people confirmed as positive cases at various intervals during the period and we have worked closely with Public Health England and the local health protection teams to isolate positive cases and minimise the spread of infection. We have introduced regular and ongoing testing of staff, infection control training, appropriate use of PPE and encouraged all staff and young people to have the vaccine. We have had to temporarily pause admissions for short intervals during the period to allow for isolation and to reduce the spread of infection. We have strict policies and procedures in place for the safe and effective management of a COVID-19 outbreak at our centres and our senior management and fundraising teams have worked remotely, and have managed strategy, operations and income generation highly effectively.

As a frontline provider to some of the most vulnerable young people affected by the impact of COVID-19, Amber has taken optimal advantage of a range of new funding opportunities available during the crisis in the form of grants from both statutory and philanthropic funders, who have acknowledged the critical role organisations such as Amber have, and will continue to play, as the broader impact of the crisis in the economy becomes clearer. We anticipate higher demand for our services over the coming months and years because of the impact of the crisis.

## **Trustees' responsibilities in relation to the financial statements**

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

Company law requires the charity trustees to prepare financial statements for each 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 the 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;



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## *Trustees' responsibilities in relation to the financial statements cont.....*

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group, and hence 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.

## **Statement as to disclosure to our auditors**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware, and
- the trustees, having made enquiries of fellow trustees and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

*Bartholomew Smith*

Barty Smith (Chairman)

*25/10/21*

Date



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## INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS TO THE TRUSTEES OF THE AMBER FOUNDATION

### OPINION

We have audited the financial statements of The Amber Foundation for the year ended 30 April 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities SORP 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs at 30th April 2021 and of its incoming resources and application of resources, including its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements

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themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the Charity 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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

## AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.



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In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we considered the following:

- the nature of the charity sector, control environment and charity performance;
- results of our enquiries of management and the Trustee board, including the committees charged with governance over the Charity's finance and control, about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; the internal controls established to mitigate risks of fraud or noncompliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud, which included incorrect recognition of revenue, management override of controls using manual journal entries, purchase ledger, and identified the greatest potential for fraud as incorrect recognition of revenue, lease and dilapidations, consideration of restricted income, compliance with laws and regulations and management override using manual journal entries.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud, which included incorrect recognition of revenue, management override of controls using manual journal entries, purchase ledger and payroll, and identified the greatest potential for fraud as incorrect recognition of revenue and management override using manual journal entries.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, The Charities Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These included data protection regulations, occupational health and safety regulations and employment legislation.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- reviewing the financial statement disclosures and testing to supporting documentation to assess the recognition of revenue;
- enquiring of Trustees and management and those charged with governance concerning actual and potential litigation and claims;
- performing procedures to confirm material compliance with the requirements of the laws and regulations that The Amber Foundation are subject to;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing internal control reports; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

# Amber

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We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

## USE OF OUR REPORT

This report is made solely to the Charity's trustees, 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 Charity's trustees those matters we are required to state to them in an Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

**Tim Borton FCA (Senior Statutory Auditor)**

for and on behalf of

**Bishop Fleming LLP**

Chartered Accountants

Statutory Auditors

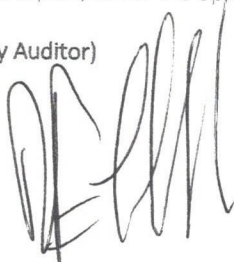
2nd Floor Stratus House

Emperor Way

Exeter Business Park

Exeter

EX1 3QS



Date:

22.11.21

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## The Amber Foundation Statement of Financial Activities For the year ending 30<sup>th</sup> April 2021

	Note	Unrestricted Funds £'s	Restricted Funds £'s	Total Funds 2021 £'s	Total Funds 2020 £'s
<b>Income</b>					
Donations & legacies	3	559,736	637,201	<b>1,196,937</b>	1,517,255
Income from other trading activities	4	-	-	-	40
Income from charitable activities	5	1,135,919	-	<b>1,135,919</b>	1,010,996
Investment Income	6	178	-	<b>178</b>	837
<b>Total income</b>		<b>1,695,833</b>	<b>637,201</b>	<b>2,333,034</b>	<b>2,529,128</b>
<b>Expenditure</b>					
Cost of raising funds – Amber Rocks	7	-	-	-	-
Cost of raising funds – Other	7	173,627	-	<b>173,627</b>	167,937
Expenditure on charitable activities	8	1,454,776	721,809	<b>2,176,585</b>	2,153,866
<b>Total expenditure</b>		<b>1,628,403</b>	<b>721,809</b>	<b>2,350,212</b>	<b>2,321,803</b>
<b>Net income/(expenditure)</b>		<b>67,430</b>	<b>(84,608)</b>	<b>(17,178)</b>	<b>207,325</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		3,076,462	620,409	<b>3,696,871</b>	3,489,546
<b>Transfers</b>		179,140	(179,140)	0	0
<b>Total funds carried forward</b>		<b>3,323,032</b>	<b>356,661</b>	<b>3,679,693</b>	<b>3,696,871</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# Amber

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## The Amber Foundation Balance Sheet as at 30<sup>th</sup> April 2021

	Note	Charity 2021 £'s	Charity 2020 £'s
<b>Fixed Assets</b>			
Tangible Assets	13	3,144,065	3,144,192
Investments	14	1	1,000
<b>Total Fixed Assets</b>		<b>3,144,066</b>	<b>3,145,192</b>
<b>Current Assets</b>			
Stock	15	4,228	3,335
Debtors	16	277,456	135,335
Cash in bank and in hand		502,818	662,335
<b>Total Current Assets</b>		<b>784,502</b>	<b>801,005</b>
<b>Liabilities</b>			
Creditors: falling due within one year	17	(211,289)	(170,057)
<b>Net Current Assets</b>		<b>573,213</b>	<b>630,948</b>
<b>Total assets less current liabilities</b>		<b>3,717,279</b>	<b>3,776,140</b>
Creditors: falling due after more than one year	18	(37,586)	(79,269)
<b>Net Assets</b>		<b>3,679,693</b>	<b>3,696,871</b>
<b>The funds of the charity</b>			
Unrestricted income funds	20	3,323,032	3,075,462
Restricted income funds	19	356,661	620,409
<b>Total charity funds</b>	21	<b>3,679,693</b>	<b>3,696,871</b>

*Barty Smith*

Signed Barty Smith

Chairman of trustees on behalf of the trustees. Approved by the trustees on 25/10/21

# Amber

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## The Amber Foundation Statement of Cash Flows for year ending 30<sup>th</sup> April 2021

	Note	Charity 2021 £'s	Charity 2020 £'s
<b>Cash generated from/(used in) operating activities</b>	23	<b>(28,976)</b>	<b>356,457</b>
Interest Income	6	532	837
Purchase of tangible fixed assets	13	(90,952)	(31,918)
Proceeds from sale of fixed assets		1,562	-
<b>Cash used in investment activities</b>		<b>(88,858)</b>	<b>(31,081)</b>
Repayment of loans/borrowing	17/18	(41,683)	(41,688)
<b>Cash used in financing activities</b>		<b>(41,683)</b>	<b>(41,688)</b>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<b>(159,517)</b>	<b>283,708</b>
Cash and cash equivalents at the beginning of the year		662,335	378,628
<b>Total cash and cash equivalents at the end of the year</b>		<b>502,818</b>	<b>662,335</b>

# Amber

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## Notes on the accounts, for the year ending 30 April 2021

### 1 Accounting Policies

The Amber Foundation (the charitable company) is a private company limited by guarantee, incorporated in England and Wales. The registered office is Ashley Court, Chawleigh, Devon, EX18 7EX. Its company number is 03004111 and charity number 1051388.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Amber Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b) Preparation of the accounts on a going concern basis

The Trustees have prepared detailed financial and trading performance projections for the ensuing year. A detailed cash flow forecast has been prepared to October 2021 highlighting that there are no cash shortages expected in the 12 months beyond sign-off of the statutory accounts. A thorough review of the funding pipeline has taken place whereby the probability of the receipt of each application has been assessed. The income included in the cash flow forecast is therefore robust and yet prudent. The Amber Foundation continues to be reliant on the funding pipeline to enable it to continue to support its beneficiaries, whilst there is some uncertainty over the timing of these cashflows, the Trustees believe that The Amber Foundation has the ability to meet any liabilities as they fall due.

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

#### c) Income

Voluntary income including donations, gifts and legacies, and grants, that provide core funding or are of general nature are recognised where there is entitlement, receipt is probable 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.

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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).

## d) 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.

## e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank (see note 6).

## f) Fund accounting

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

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

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

## g) Expenditure and irrecoverable VAT

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

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.



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- 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.

## h) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Freehold Property	Over 75 years
Plant & machinery	25% per annum
Fixtures & fittings	Between 10% and 50% per annum
Motor vehicles	25% per annum

## i) Stock

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

## j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## k) Cash at bank and in hand

Cash at bank and in hand includes cash available in our current accounts, special reserve account and petty cash held by Amber's centres.

## l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## m) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## n) Pensions

Amber operates a money purchase pension scheme which is open to all staff through The Royal London Group. Amber's staging date for Automatic Enrolment was the 1st March 2015, where eligible employees were auto enrolled, unless they exercised their right to opt out. The total number of staff for whom retirement benefits are accruing under money purchase schemes is 46 (2020: 45).



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

## o) Termination Payment

Termination payments are payable when employment is terminated before normal retirement date or end of employment contract. They are recognised when the commitment to make payment is made.

## 2 Legal status of the Charity

The charity is a company limited by guarantee. The members of the company are the trustees named on the Reference and Administrative Details page. 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.

## 3 Donations & Legacies

	2021 £	2020 £
Donations – Gift Aid	9,769	30,166
Donations Received – General	1,187,168	1,487,089
<b>Total Voluntary Income</b>	<b>1,196,937</b>	<b>1,517,255</b>

The voluntary income for the year was £1,196,937 (2020: £1,517,255) of which £637,201 (2020: £503,370) was restricted.

## 4 Activities for Generating Funds

	2021 £	2020 £
Amber Rocks – Ticket Sales	-	-
Amber Rocks – Auction Prizes	-	-
Amber Rocks – Donations	-	-
Other	-	40
<b>Total Activities for Generating Funds Income</b>	<b>-</b>	<b>40</b>

Amber Rocks™ is a two yearly event held by Amber, the last one being in September 2018, the next one will be in November 2021.

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## 5 Income from Charitable Activities

	2021 £	2020 £
Housing Benefit	770,714	806,070
Residents' Contributions	107,258	117,059
Third Party Residential Bed Space	130,492	87,429
Other Incoming Resources	127,454	438
<b>Total Income from Charitable Activities</b>	<b>1,135,919</b>	<b>1,010,996</b>

Of the £1,135,919 achieved in 2021 (2020: £1,010,996), there were no restricted funds received in 2020 or 2021.

## 6 Investment Income

	2021 £	2020 £
Investment Income from Special Reserve Account	178	837
<b>Total Investment Income</b>	<b>178</b>	<b>837</b>

## 7 Cost of Raising Funds

	2021 £	2020 £
<b>Cost of General Fundraising</b>		
Staff Salaries	155,541	145,123
Staff Expenses	1,843	5,867
Advertising (including Newsletter)	14,534	14,978
<b>Total Cost of General Fundraising</b>	<b>171,918</b>	<b>165,968</b>
<b>Cost of Events</b>		
Amber Rocks Event	-	-
Others	-	-
<b>Total Event Fundraising Costs</b>	<b>1,709</b>	<b>1,969</b>
	<b>1,709</b>	<b>1,969</b>

Expenditure on generating funds was £173,627 (2020: £167,937) all of which was unrestricted.

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## 8 Analysis of Expenditure on Charitable Activities

	Direct Costs £	Support Costs £	2021 Total £	2020 Total £
Ashley Court, Devon	619,978	120,764	740,742	725,809
Bythesea Lodge, Wiltshire	499,718	120,764	620,482	601,163
Farm Place, Surrey	679,539	124,422	803,961	808,877
Mary Rose canal boat	-	-	-	4,193
Governance Costs	-	11,400	11,400	13,824
<b>Total Cost on Charitable Activities</b>	<b>1,799,235</b>	<b>377,350</b>	<b>2,176,585</b>	<b>2,153,866</b>

Expenditure on charitable activities, excluding governance costs, was £2,165,185 (2020: £2,140,042) of which £1,443,376 was unrestricted (2020: £1,765,345) and £721,809 was restricted (2020: £374,697).

## 9 Allocation of Governance and Support Costs

	Ashley Court £	Bythesea Lodge £	Farm Place £	2021 Total £
<b>Direct Costs</b>				
-House Staff Costs	429,349	346,835	454,508	1,230,692
-Direct Young people Costs	61,272	49,125	81,810	192,207
-Property Costs	61,666	40,530	97,247	199,443
-Utilities	26,354	31,811	13,325	71,490
-Vehicles	15,517	7,850	14,227	37,594
-Office & Admin	25,820	23,567	18,426	67,813
<b>Sub-total</b>	<b>619,978</b>	<b>499,718</b>	<b>679,543</b>	<b>1,799,239</b>
<b>Allocated Support Costs</b>				
-Staff Costs (Management)	52,380	52,380	53,967	158,727
-Staff Costs (Finance)	27,515	27,515	28,348	83,378
-Professional Fees	24,191	24,191	24,924	73,306
-Office & Admin Costs	16,678	16,678	17,183	50,539
-Governance Costs	-	-	-	-
<b>Sub-total</b>	<b>120,764</b>	<b>120,764</b>	<b>124,422</b>	<b>365,950</b>
Cost of Amber Rocks	-	-	-	-
Costs of Generating Funds	57,297	57,297	59,033	173,627
<b>Total Expenditure</b>	<b>798,039</b>	<b>677,779</b>	<b>862,998</b>	<b>2,338,816</b>
Allocation Basis	33%	33%	34%	100%

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## 10 Net Income/(expenditure) for the year. This is stated after charging:

	2021 £	2020 £
Auditors remuneration	11,400	13,826
(Profit)/loss of disposal of fixed assets	(847)	-
Depreciation	88,670	86,227
Interest payable	-	4,113
	<hr/>	<hr/>

## 11 Trustees' Emoluments and Transactions

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

## 12 Employee Information

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

	2021	2020
Direct charitable objectives	57	55
Administration management and fundraising	8	11
	<hr/>	<hr/>
	65	66
	<hr/>	<hr/>
Average number of volunteers (including Trustees)	12	10
	<hr/>	<hr/>
	£	£
Gross wages & salaries	1,380,098	1,281,202
Employer's National Insurance costs	119,836	113,020
Employer's pension costs	34,585	31,582
	<hr/>	<hr/>
<b>Total Direct Costs of Employment</b>	<b>1,534,518</b>	<b>1,425,804</b>
	<hr/>	<hr/>
Costs of generating voluntary income	155,541	145,123
House staff costs	1,155,853	1,037,784
Management staff costs	139,748	146,207
Finance staff costs	83,377	96,690
	<hr/>	<hr/>
	<b>1,534,518</b>	<b>1,425,804</b>
	<hr/>	<hr/>
Employees whose emoluments above £60,000 in year	2021 no	2020 no
£70,001 - £80,000	1	0
£80,001-£90,000	0	1



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## Employee Information cont...

	2021 £	2020 £
Pension contributions for higher paid staff	-	1,166

During the year, redundancy payments of £9,323 (2020: £0) were made.

The key management personnel of the charity are set out with the reference and administrative section on page 10. The total employee benefits of the key management personnel of the charity were £246,883 (2020: £278,604). Including employer's National Insurance contributions of £25,170 (2020: £29,031).

Amber operates a money purchase pension scheme which is open to all staff. The total number of staff for whom retirement benefits are accruing under money purchase schemes is 46 (2020: 45).

The charity is exempt from tax on income and gains, to the extent these are applied to its charitable objects.

## 13 Tangible Assets

	Freehold Property £	Plant & Machinery £	Fixtures/ Fittings £	Motor Vehicles £	Total £
As at 1 May 2020	3,625,000	21,490	225,569	57,173	3,929,232
Additions	-	-	89,102	1,850	90,952
Disposals	-	-	-	(3,995)	(3,995)
As at 30 April 2021	3,625,000	21,490	314,671	55,028	4,016,189
Depreciation					
As at 1 May 2020	552,004	15,441	171,663	45,932	785,040
Charge for the year	41,563	2,522	36,913	7,672	88,670
Disposals	-	-	-	(1,586)	(1,586)
As at 30 April 2021	593,567	17,963	208,576	52,018	872,124
Net Book Value					
As at 30 April 2020	3,072,996	6,049	53,906	11,241	3,144,192
As at 30 April 2021	3,031,433	3,527	106,095	3,010	3,144,065

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## 14 Investments

	2021 £	2020 £
At 1 May and at 30 April	1	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	Country of incorporation
Amber Dextrous Ltd	Ordinary	100%	Dormant	England & Wales

At the end of the year, the aggregate amount of capital and reserves was £0 (2020: Deficit of £46,907).

## 15 Stocks

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

## 16 Debtors

	2021 £	2020 £
Amounts due from group undertakings	-	46,907
Other Debtors	244,245	54,095
Prepayments and accrued income	33,211	34,332
Total Debtors	277,456	135,334

## 17 Creditors: Amounts falling due within one year

	2021 £	2020 £
Mortgage	41,683	41,683
Trade creditors	20,235	26,484
Taxation and social security	32,078	31,345
Accruals and deferred income	101,703	62,569
Other creditors	15,591	7,976
Total Creditors within one year	211,289	170,057

There was a £7k operating lease commitment @ 30<sup>th</sup> April 2021, this was paid in full in May 2021.

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## 18 Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Mortgage	37,586	79,269
	<u>37,586</u>	<u>79,269</u>

Interest is payable on the mortgage at the rate of 2.875% 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 20.5%.

	2021 £	2020 £
Maturity of loan and mortgage:		
In one year or less	41,683	41,685
In more than one year, but less than two years	37,586	41,685
In more than two years, but less than five years	-	37,584
	<u>79,269</u>	<u>120,954</u>

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## 19 Restricted Funds

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

Fund Ref	Fund Balances B/Fwd £	Incoming Resources £	Outgoing Resources £	Transfers	Fund Balances C/Fwd £
1	182,344	0	(3,204)	(179,140)	0
2	69,486	266,262	(268,499)	0	67,249
3	87,693	26,145	(76,437)	0	37,401
4	206,376	214,299	(240,136)	0	180,539
5	38,630	15,663	(13,975)	0	40,318
6	-	74,120	(64,523)	0	9,597
Others	35,880	40,712	(55,035)	0	21,557
<b>Total</b>	<b>620,409</b>	<b>637,201</b>	<b>(721,809)</b>	<b>(179,140)</b>	<b>356,661</b>

### Explanation of Restricted Funds:

- 1 Donations and loans provided to enable Amber to purchase two new sites in previous years, this has now been moved to unrestricted funds.
- 2 Donations received to fund young people across all centres.
- 3 Donations received towards improvements of Amber's centres.
- 4 Donations received towards Team Leaders' salaries.
- 5 Donation received towards the cost of Amberteers' activities.
- 6 Donations received towards Employability of residents

## 20 Unrestricted Funds

Fund Type	Fund Balances Brought fwd £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains & Losses £	Fund Balances Carried Forward £
General	1,386,577	1,695,833	(1,628,403)	(1,195,771)	-	258,236
Designated	1,689,885	-	-	1,374,911	-	3,064,796
	<b>3,076,462</b>	<b>1,695,833</b>	<b>(1,628,403)</b>	<b>179,140</b>	<b>-</b>	<b>3,323,032</b>

The designated fund relates to the net book value of all fixed assets less the outstanding mortgage.



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## 21 Analysis of Net Assets Between Funds

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

	Tangible Fixed Assets	Net Current Assets	Long Term Liabilities	Total
	£	£	£	£
Restricted Funds	-	356,661	-	356,661
General Fund	3,144,066	216,552	(37,586)	3,323,032
<b>Total Funds</b>	<b>3,144,066</b>	<b>573,213</b>	<b>(37,586)</b>	<b>3,679,693</b>

## 22 Related Party Transactions

Total donations received from trustees (as individuals and controlled trusts) is £175,000 (2020: £75,020).

## 23 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds:	(17,178)	207,325
Add back depreciation	88,670	86,227
Loss on disposal of fixed assets	847	-
Interest payable	-	4,113
Deduct interest income shown in investment activities	(532)	(837)
Increase in stock	(893)	(1,072)
(Increase)/Decrease in debtors	(142,121)	92,240
Decrease in creditors	41,233	(31,514)
Loss on write down of investments	999	-
<b>Cash used by general operating activities</b>	<b>(28,976)</b>	<b>356,482</b>

# Amber

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The Amber Foundation  
Prior Year Statement of Financial Activities  
For the year ending 30<sup>th</sup> April 2020

	Note	Unrestricted Funds £'s	Restricted Funds £'s	Total Funds 2020 £'s
<b>Income</b>				
Donations & legacies	3	1,013,885	503,370	1,517,255
Income from other trading activities	4	40	-	40
Income from charitable activities	5	1,010,996	-	1,010,996
Investment Income	6	837	-	837
<b>Total income</b>		<b>2,025,758</b>	<b>503,370</b>	<b>2,529,128</b>
<b>Expenditure</b>				
Cost of raising funds – Amber Rocks	7	-	-	-
Cost of raising funds – Other	7	167,937	-	167,937
Expenditure on charitable activities	8	1,779,169	374,697	2,153,300
			374	697
<b>Total expenditure</b>		<b>1,947,106</b>	<b>374,697</b>	<b>2,321,803</b>
<b>Net (expenditure)/Income and net movement in funds for the year</b>		<b>78,652</b>	<b>128,673</b>	<b>207,325</b>
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<b>2,997,810</b>	<b>491,736</b>	<b>3,489,546</b>
<b>Total funds carried forward</b>		<b>3,076,462</b>	<b>620,409</b>	<b>3,696,871</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.