

THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

**THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

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**THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2025**

Trustees	Mr Stephen Lyall Lady Penelope Marland Mrs Lucy Morris Mr Richard Oldfield. OBE Mr Barty Smith, OBE, Chairman The Rt Hon Lord Soames of Fletching Mr Charles Daniel (appointed 9 June 2025)
Company registered number	03004111
Charity registered number	1051388
Registered office	Ashley Court Chawleigh Chulmleigh Devon EX18 7EX
Company secretary	P J Rosam
Chief executive officer	P J Rosam
Independent auditors	Bishop Fleming Audit Limited Chartered Accountants Brook House Winslade Park Manor Drive Clyst St Mary Exeter EX5 1GD

**CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 30 APRIL 2025**

This year has been one of reflection, celebration, and forward momentum for the Amber Foundation as we proudly marked our 30th anniversary. It is a significant milestone for any organisation, but especially for one that began with a simple yet powerful idea: that every young person deserves the opportunity to turn their life around, no matter their past or the challenges they face.

Over three decades, Amber has evolved into a respected and professional organisation, known for delivering life-changing support to young people facing homelessness, unemployment, and instability. It has been inspiring to see just how far we've come and this year, we made time to honour that journey.

As part of our anniversary, we commissioned a powerful short film capturing the stories of three individuals whose lives were transformed through their time at Amber. Their testimonies are a moving reminder of why we exist and of the lasting impact of the Amber approach. We were also thrilled to gather in London for a special celebration, bringing together supporters, staff, and friends of Amber to mark this important milestone. It was an evening full of gratitude, memories, and excitement for the future.

This year, the Amber team succeeded in helping 147 young people move on successfully. 68 young people secured employment upon leaving our centres, with a further 9 moving into work in the months afterwards. 8 moved on into education and training, and 71 achieved a major personal goal that brought them closer to the workplace. With an overall success rate of 80%, Amber continues to have a positive impact on the lives of the young people who stay at our centres.

Amid the celebrations, we also faced deep sadness with the loss of Eddie Jordan, our Patron and longstanding friend. Eddie's unwavering support and belief in Amber's mission have been a constant source of strength over the years. His legacy lives on in the many lives changed through his generosity and advocacy.

We were also pleased to welcome a new trustee to the Board, Charlie Daniel, who brings a professional interest in AI and data, alongside a strong commitment to helping Amber grow. We look forward to benefiting from his insights and his contacts, which will support our work as we continue to evolve and plan for a new centre.

With the Supported Housing (Regulatory Oversight) Act on the near horizon, we are confident in our preparedness and proud of the high standards of support, accountability, and governance that already underpin our services.

In closing, I want to thank our dedicated staff, volunteers, fellow trustees, funders, and every person who has supported Amber throughout this landmark year. We look to the future with ambition and optimism, fuelled by 30 years of impact and an unwavering belief in the potential of every young person who comes through our doors.



Barty Smith
(Chairman)

Date: 23rd January 2026

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2025**

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 30th April 2025, 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.
- 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. Downsview residential centre, Kent
5. Fundraising activities

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

Amber has 4 well-established centres in Surrey, Devon Kent and Wiltshire helping up to 114 young people (residents) at any one time to achieve their respective goals, whether it be into education, training or employment and into their own accommodation.

Farm Place (FP) – Surrey

Farm Place, located on the outskirts of Ockley village in Surrey, has had an active and impactful year.

The centre partnered once again with Orpheus, a local disability charity—this time delivering a film-making project where young people collaborated with Orpheus students to produce a series of short films and creative pieces. A partnership with the Accumulate Arts Project also led to the installation of a striking new wall mural at the centre's entrance.

Volunteering played a major role in young people's development this year. Young people volunteered at Gateway Community Allotments, Froggetts Flower Farm, Dorking Community Fridge, Surrey Hills Café, and Ockley Community Café, gaining employability skills, confidence, and a sense of community belonging. These efforts culminated in the Arts Alive event in October 2024, where local residents were invited to the centre for a morning of resident-led art and discussion.

Further community engagement included a four-week Wild Swim Project at Mercers Country Park and a two-week tree planting course delivered by Surrey Care. On-site workshops ranged from yoga and dance to meditation, music, and bike maintenance, the latter certified through the GASP programme.

Educational progress has been significant. Young people completed a numeracy course at High Ashurst, first aid training through the Red Cross, and some achieved Level 1 Maths through the Multiply programme.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025**

Positive employment outcomes were recorded across various sectors, including manufacturing, maintenance, hospitality, and customer service. Partnerships with Thames Water and Maclaren Construction saw several young people progress into employment with these organisations.

Downsview (DV) – Ashford Kent

Downsview, located in Ashford, has continued to thrive with a broad range of new and strengthened partnerships.

Established collaborations with organisations such as Kent and East Sussex Railway, Accumulate, Kent Wildlife Trust, Ashford Borough Council, and Freedom Leisure were further developed. New partnerships were also formed with Uprising, Smart Works, MODUS, Keel Toys, and Treat Me Right CIC, broadening access to opportunities and support for residents.

Creative expression was encouraged through monthly music sessions with the Ashford Community Drumming Band. Volunteering placements included roles at Uprising, and with the Kennington Community Council on a new allotment initiative. A 10-week wellbeing programme delivered by Primal Runners introduced residents to kayaking, rock climbing, and coastal walking.

Recreational trips to Thorpe Park, Kingswood Outdoor Activity Centre, and a local inflatable aqua park contributed to peer bonding, raised aspirations, and supported emotional wellbeing.

Young people benefited from talks and workshops delivered by Kent Police, Magenta Recruitment, and other community organisations. Weekly counselling sessions remain a core element of support, with consistently high engagement and positive outcomes.

Staff delivered a variety of creative and reflective workshops, including a human rights session and a "What is Home?" art project, inspired by a visit to the Tate Modern. Daily wellbeing was supported by "Morning Move" sessions introduced by the Induction Team.

Site improvements were made possible through a volunteer week with MODUS, which included the installation of a new patio and outdoor seating. Gardening and therapeutic sessions were enhanced with the addition of vegetable beds and conservation areas. Weekly cooking sessions, led by a volunteer chef, and painting workshops helped boost young peoples' skills and improve centre facilities.

Accredited and CPD qualifications continued to support progression. Young people achieved successful move-ons into the Navy, Marines, Border Force, healthcare, and customer service roles, among others.

Bythesea Lodge (BL) – Trowbridge Wiltshire

Bythesea Lodge in Trowbridge has had a strong year, maintaining its focus on employment, education, and community partnerships.

Young people have entered work in retail, hospitality, landscaping, and accessed training opportunities including CSCS and SIA certification. The centre maintained close partnerships with organisations such as Volunteer It Yourself, Ringway, Turning Point, Storehouse Foodbank, ReadEasy, and Active Trowbridge.

Ringway offered full-time employment to a second young person and committed to a new community allotment project for 2025/26. Funding from the VINCI Foundation supported progress on a team room renovation. Collaboration with Firefly Properties opened new move-on housing options for young people through the rent deposit scheme.

In January 2025, the centre hosted the High Sheriff of Wiltshire and other Amber supporters for a site tour and networking event. Young people acted as guides and showcased their achievements with pride.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025**

Cultural and educational trips included visits to Aardman Studios and the Ocean Youth Trust, with one young person invited to return as a volunteer. A fortnightly outreach service from the local Job Centre helped improve access to employment and training pathways.

Wellbeing support remained strong, with access to one-to-one counselling, anger management courses, and group substance misuse sessions. A new partnership with Man Down, a peer-to-peer men's mental health group, enabled young people to access emotional support in towns across Wiltshire.

Occupancy remained high, with the staff team providing consistent, person-centred support to help young people overcome barriers and move on successfully.

Ashley Court (AC) – Devon

Ashley Court, located in the village of Chawleigh, Devon, experienced a year of growth with a strong focus on employment, wellbeing, and recovery support.

Young people progressed into full-time employment across the logistics, care, and customer service sectors, and moved into independent accommodation through the Every Youth Rent Deposit Scheme.

The centre established partnerships with organisations including One Stop Business Finance, Starling Property Solutions, Hays Recruitment, and Tesco. These partners delivered employability support such as CV writing, budgeting, and interview skills workshops, as well as sector-specific presentations.

Recovery remained a key priority at Ashley Court. Support from ARA Recovery For All included regular gambling and gaming addiction workshops. Narcotics Anonymous continues to run bi-weekly groups, which remain well attended.

Creative engagement was fostered through lyric writing and music workshops with local artist Semantics, providing a valuable emotional outlet. A public performance event is planned for June 2025 to showcase residents' work.

Ashley Court also promoted community involvement and environmental wellbeing. Young people participated in litter picks and tree planting with sustainability groups in Tiverton and Chulmleigh. With support from volunteer Amy and Maintenance Manager Kevin, the centre expanded its garden spaces, including the installation of a second polytunnel and new vegetable beds.

The centre took part in the Eden Project Sleep Out 2024 and hosted an on-site Fire Walk in October 2024. Both events raised funds and awareness while helping build resilience among young people.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

Achievements and performance

Amber's achievements and performance are reflected in the number of young people it helps, especially its success rate. The average length of stay for a young person is six months.

The following is a summary of the number of young people at each Amber centre for the financial year to 30th April 2025:

	AC	BL	FP	DV	
Opening Residents at 01 May 2024	26	32	29	16	103
New Starters	46	64	70	50	230
Total Leavers	(49)	(68)	(70)	(42)	(229)
Closing Residents at 30 April 2025	23	28	29	24	104
Average number of young people in 2025	26	29	26	19	99
Average number of young people in 2024	24	26	23	17	90

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. Figures in brackets are the results for the year to April 2024

	AC		BL		FP		DV		Total	
Leavers into a job	10	(10)	28	(20)	15	(13)	15	(10)	68	(53)
Leavers into education or training	4	(3)	3	0	0	(3)	1	(5)	8	(11)
Leavers into major goal*	12	(29)	25	(14)	27	(28)	7	(15)	71	(86)
Total successful leavers	26	(42)	56	(34)	42	(44)	23	(30)	147	(150)
Unsuccessful leavers	13	(10)	5	(12)	14	(10)	5	(7)	37	(39)
Success rate	67%	(81%)	92%	(74%)	75%	(81%)	82%	(81%)	80%	(79%)

In addition, a further 8 young people who left Amber without a job were found to be in employment when contacted by our support and evaluation worker after their departure from our programme between May 2024 and April 2025.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025**

*Major goals are defined as:

1. Abstinence from drug or alcohol misuse.
2. Reunited with family.
3. Completion of four weeks work experience.
4. Completion of recognised volunteering programme.
5. Achievement of vocational qualification.
6. Achievement of level two or higher academic qualification.

Fundraising

2025 marks Amber's 30th anniversary year, and once again, we have been incredibly fortunate to receive support from a wide range of generous and loyal individuals, grant-giving trusts and foundations, companies, and partner organisations.

Donations this year have ranged from significant contributions towards our core costs and specific projects such as funding a bed space, supporting Team Leader salaries, covering programme costs, and helping to maintain our centres. We feel deeply privileged to receive such consistent and meaningful support, and we extend our sincere thanks to everyone who has donated over the past year.

We are especially pleased to have received funding from major national organisations such as the Garfield Weston Foundation and the National Lottery Community Fund, alongside support from trusts closer to our centres, including the Shanly Foundation, Colyer Fergusson Charitable Trust, The Highway One Trust, and the Surrey, Kent, Wiltshire and Devon Community Foundations.

We also successfully participated in the Big Give Christmas Challenge once again in December 2024. This matched giving campaign doubles all donations made during a one-week period leading up to Christmas. Thanks to the generosity of Amber's supporters, we achieved our fundraising target of £100,000, which directly supported our work with young people during the winter months.

While we run a small number of public fundraising campaigns such as the Big Give, the majority of our funding continues to come from trusts and foundations, with support received from over 50 throughout the year.

Looking ahead, we will continue to invest appropriately in our fundraising efforts, ensuring we can sustain and grow the intensive, person-centred support that we know has a life-changing impact on the young people who come to Amber.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

Financial review

The Trustees are pleased to report that during the year, Amber received monetary donations of £1,696,529 (2024 £1,781,845). 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:

	2025		2024	
	£	%	£	%
Voluntary income	1,696,529	48%	1,781,845	47%
Activities for Generating Funds	-	0%	397,687	10%
Housing Benefit	1,564,808	44%	1,362,428	36%
Young People Related Income	279,064	8%	258,825	7%
Others	11,439	0%	8,919	0%
Total Income	3,551,840		3,809,704	

Activities for Generating Funds income is 0 (2024: £397,687). This is due to our biennial Amber Rocks event not happening this year.

Housing Benefit income of £1,565k (44%) in 2025 has increased from the figures reported in 2024 at £1,362k (36%). as a result of strong occupancy and negotiated uplifts with local authorities.

Voluntary income has decreased slightly compared to the previous year, but remains a very strong and reliable income stream.

Young People Related Income refers to funded bed spaces £39k (2024: £45k) and weekly top-ups from benefits that the Young People are asked to contribute £239k (2024: £210k).

Overall Net Income/Expenditure for the year was -£0.4k (2024: £408k)

The 2025 Balance Sheet has seen movements to 2024 as follows:

Current Assets: The cash flow has seen an increase in 2025 to £971k from £887k reported in 2024. Debtors have seen an increase of £77k due to more prepayments and accrued income. Total Current Assets for 2025 was £1,337k (2024: £1,175k).

Liabilities have seen Creditors at less than one year increasing by £80k which is mainly due to an increase in accruals.

Net Assets are £5,544k (2024: £5,545k).

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

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.

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

Reserves policy

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, review our sources of income and the impact of any future plans and commitments.

Total reserves are:

	2025	2024
	£	£
Total Reserves	5,544,337	5,544,746
Less Restricted	(1,872,632)	(1,829,302)
Total Unrestricted Reserves	3,671,705	3,715,444
Less the net book value of fixed assets less the outstanding mortgage	(3,126,122)	(3,188,134)
Surplus/(Deficit)	545,583	527,310

Of the restricted funds, £1,420,640 is invested in fixed assets. The remaining £451,992, whilst for specific purposes, will be used to cover permitted elements of running costs during 2025/26.

Future plans

The board of Trustees and the management team are committed to establishing a fifth centre over the next two years and are exploring potential sources of capital funding to this end.

Amber going concern assessment October 2025

An assessment has been undertaken to identify the key business risks facing Amber. Each risk has been evaluated in terms of its likelihood and potential impact. In addition, cash flow forecasts and fundraising projections have been prepared, reflecting the best available estimates of funding, staff costs, operational costs and capital expenditure.

As part of this assessment, we have considered potential risks to our two primary income streams, as well as the impact of inflation on costs.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

1. Voluntary Income (Fundraising Activities)

Amber benefits from a strong and experienced fundraising team, which has cultivated long-standing relationships with a broad range of trusts, foundations, and major donors over many years. Over the past year, we have secured several high-value, multi-year grants, and developed a robust pipeline of funding applications to both existing and new funders.

We use a reliable and tested process to assess the likelihood of success for each application, which informs our cash flow projections submitted to the Board. This approach provides confidence in the sustainability of our voluntary income stream.

2. Rental Income (Housing Benefit)

Rental income is funded by residents entitled to receive housing benefit. At present, there are no anticipated government policy changes that would pose a risk to this income stream.

In 2024, Amber successfully negotiated significant housing benefit increases across the three local authority areas in which we operate. Further increases were secured at three of our centres in 2025. Predicted occupancy levels remain stable over time, supporting the continued reliability of this income.

3. Overall Financial Position

In addition to strong income forecasts, analysis of our improved free reserves indicates that the charity will have sufficient liquidity to operate over the foreseeable future.

Amber holds no lease liabilities and owns the freehold for all its operational premises, with no outstanding mortgages. This provides a strong financial safety net, with assets that could be realised in an emergency if required.

Conclusion

Based on this assessment, and considering our income forecasts, reserves, and property holdings, the going concern assumption has been adopted.

The Trustees' Report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors, and signed on its behalf by:



Barty Smith
(Chairman)

Date: 23rd January 2026

**THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 APRIL 2025**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information 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 audit 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 audit 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.

Approved by order of the members of the Board of Trustees and signed on its behalf by:



Barty Smith
(Chairman)

Date: 23rd January 2026

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE AMBER FOUNDATION

OPINION

We have audited the financial statements of The Amber Foundation (the 'charitable company') for the year ended 30 April 2025 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 and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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 charitable company 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 Trustees' Report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Trustees' 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 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE AMBER FOUNDATION (CONTINUED)

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, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT ON BY EXCEPTION

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

We have nothing to report in respect of the following matters in relation to which 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.
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company'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 charitable company 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:

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE AMBER FOUNDATION (CONTINUED)

- the nature of the Charity's 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 non-compliance 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 considered the greatest potential for fraud as incorrect recognition of revenue and consideration of restricted income.

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 2006, The Charities Act, Charity SORP 2019 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, safeguarding, 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.

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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE AMBER FOUNDATION (CONTINUED)

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. This description forms part of our Auditors' report.

USE OF OUR REPORT

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 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Bishop Fleming Audit Limited

Mark Munro BA FCA (Senior statutory auditor)

for and on behalf of

Bishop Fleming Audit Limited

Chartered Accountants

Statutory Auditors

Brook House

Winslade Park

Manor Drive

Clyst St Mary

Exeter

EX5 1GD

Date: 28th January 2026

THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations and legacies	4	900,092	796,437	1,696,529	1,781,845
Charitable activities	5	1,843,872	-	1,843,872	1,621,253
Other trading activities	6	-	-	-	397,687
Investments		11,439	-	11,439	8,919
TOTAL INCOME		2,755,403	796,437	3,551,840	3,809,704
EXPENDITURE ON:					
Raising funds:	7				
Cost of Amber Rocks		-	-	-	186,273
Other costs of raising funds		279,468	-	279,468	254,401
Charitable activities		2,519,674	753,107	3,272,781	2,960,932
TOTAL EXPENDITURE		2,799,142	753,107	3,552,249	3,401,606
NET MOVEMENT IN FUNDS		(43,739)	43,330	(409)	408,098
RECONCILIATION OF FUNDS:					
Total funds brought forward		3,715,444	1,829,302	5,544,746	5,136,648
Net movement in funds		(43,739)	43,330	(409)	408,098
TOTAL FUNDS CARRIED FORWARD		3,671,705	1,872,632	5,544,337	5,544,746

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 34 form part of these financial statements.

THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:03004111

BALANCE SHEET
AS AT 30 APRIL 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	4,546,762	4,628,591
Investments		1	1
		<u>4,546,763</u>	<u>4,628,592</u>
CURRENT ASSETS			
Stocks	13	3,180	3,259
Debtors	14	362,729	284,750
Cash at bank and in hand		971,014	887,111
		<u>1,336,923</u>	<u>1,175,120</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	15	(339,349)	(258,966)
		<u>997,574</u>	<u>916,154</u>
NET CURRENT ASSETS		<u>997,574</u>	<u>916,154</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,544,337</u>	<u>5,544,746</u>
TOTAL NET ASSETS		<u>5,544,337</u>	<u>5,544,746</u>
CHARITY FUNDS			
Restricted funds	17	1,872,632	1,829,302
Unrestricted funds	17	3,671,705	3,715,444
TOTAL FUNDS		<u>5,544,337</u>	<u>5,544,746</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Barty Smith
 (Chairman)
 Date: 23rd January 2026

The notes on pages 19 to 34 form part of these financial statements.

THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 APRIL 2025

	Note	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by operating activities	19	214,766	573,259
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interests and rents from investments		11,439	8,919
Proceeds from the sale of tangible fixed assets		5,230	-
Purchase of tangible fixed assets		(147,532)	(198,498)
NET CASH USED IN INVESTING ACTIVITIES		(130,863)	(189,579)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of borrowing		-	(3,745)
NET CASH USED IN FINANCING ACTIVITIES		-	(3,745)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		83,903	379,935
Cash and cash equivalents at the beginning of the year		887,111	507,176
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	20	971,014	887,111

The notes on pages 19 to 34 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

1. GENERAL INFORMATION

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 is 1051388.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), 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.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

2. ACCOUNTING POLICIES (continued)

2.4 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 institution with whom the funds are deposited.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- Over 75 years
Plant and machinery	- 25% per year
Motor vehicles	- 25% per year
Fixtures and fittings	- Between 10% - 50% per year

2.6 INVESTMENTS

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 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.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme which is open to all staff through the Royal London Group. The pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 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.

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.

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 costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

Useful economic life of fixed assets: Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives. The basis for depreciation charges are detailed in note 2.5 and are reviewed and adjusted prospectively if appropriate or if there is a significant change since the last reporting date. Useful lives are estimated by management with reference to manufacturers guidelines and existing knowledge and experience of the sector in which the Charity operates.

4. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and Grants	867,338	796,437	1,663,775	1,758,469
Gift Aid	32,754	-	32,754	23,376
	<u>900,092</u>	<u>796,437</u>	<u>1,696,529</u>	<u>1,781,845</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Housing Benefit	1,564,808	1,564,808	1,362,428
Residents' Contributions	239,318	239,318	210,435
Third Party Residential Bed Space	39,358	39,358	45,434
Other Incoming Resources	388	388	2,956
	<u>1,843,872</u>	<u>1,843,872</u>	<u>1,621,253</u>
TOTAL 2024	<u>1,621,253</u>	<u>1,621,253</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

6. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Amber Rocks - donations	-	-	397,687

Amber Rocks is a two yearly event and did not take place in 2025. In 2024 the cost of the Amber Rocks event was £186,273 and the net contribution made to The Amber Foundation was £211,414.

7. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Amber Rocks	-	-	186,273
Advertising	7,669	7,669	11,713
Staff Expenses	12,676	12,676	7,062
Fundraising - wages and salaries	228,735	228,735	207,882
Fundraising - NI	24,881	24,881	21,731
Fundraising - pension costs	5,507	5,507	6,013
	279,468	279,468	440,674

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Ashley Court, Devon	867,676	-	867,676	640,828
Bythesea Lodge, Wiltshire	554,996	-	554,996	544,219
Farm Place, Surrey	700,779	-	700,779	719,013
Downsview, Kent	507,749	-	507,749	499,101
Central overheads	-	641,581	641,581	557,771
	<u>2,631,200</u>	<u>641,581</u>	<u>3,272,781</u>	<u>2,960,932</u>

Analysis of direct costs

	Ashley Court 2025 £	Bythesea Lodge 2025 £	Farm Place 2025 £	Downsview 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	472,637	307,901	384,205	266,195	1,430,938	1,317,957
Residents costs	81,132	60,725	71,333	60,046	273,236	282,791
Property costs	107,099	114,324	124,703	97,973	444,099	403,320
Utilities	45,502	32,280	40,534	42,476	160,792	148,326
Vehicles	23,678	7,660	14,851	3,544	49,733	52,190
Office & admin costs	108,026	14,841	21,499	16,684	161,050	81,904
Other staff costs	29,602	17,265	43,654	20,831	111,352	116,673
	<u>867,676</u>	<u>554,996</u>	<u>700,779</u>	<u>507,749</u>	<u>2,631,200</u>	<u>2,403,161</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (continued)

Analysis of support costs

	Central overheads 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	491,158	491,158	359,554
Professional fees	14,500	14,500	77,547
Office & admin costs	92,742	92,742	71,137
Governance costs	30,054	30,054	21,755
Other Staff Costs	13,127	13,127	27,778
	<u>641,581</u>	<u>641,581</u>	<u>557,771</u>

9. AUDITORS' REMUNERATION

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>14,775</u>	<u>14,020</u>

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	1,957,605	1,718,295
Social security costs	178,275	157,599
Contribution to defined contribution pension schemes	45,339	37,243
	<u>2,181,219</u>	<u>1,913,137</u>

During the year 1 employee received a redundancy payment of £2,403 (2024: £8,779 to 1 employee).

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Direct charitable objectives	64	62
Administration management and fundraising	12	12
	<u>76</u>	<u>74</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

10. STAFF COSTS (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-
In the band £100,001 - £110,000	1	1

The total employee benefits, excluding employer's National Insurance contributions, of the key management personnel of the Charity were £311,621 (2024: £288,430) to 4 personnel (2024: 4).

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 scheme is 48 (2024: 47).

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 April 2025, no Trustee expenses have been incurred (2024 - £NIL).

THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
COST					
At 1 May 2024	5,144,633	30,981	78,617	732,639	5,986,870
Additions	-	6,820	24,853	125,322	156,995
Disposals	-	-	(19,265)	-	(19,265)
At 30 April 2025	5,144,633	37,801	84,205	857,961	6,124,600
DEPRECIATION					
At 1 May 2024	768,586	24,797	65,409	499,487	1,358,279
Charge for the year	61,773	5,932	2,497	161,022	231,224
On disposals	-	-	(11,665)	-	(11,665)
At 30 April 2025	830,359	30,729	56,241	660,509	1,577,838
NET BOOK VALUE					
At 30 April 2025	4,314,274	7,072	27,964	197,452	4,546,762
At 30 April 2024	4,376,047	6,184	13,208	233,152	4,628,591

13. STOCKS

	2025 £	2024 £
Cost of food in the centres	3,180	3,259

14. DEBTORS: DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	3,029	14,393
Other debtors	7,386	27,298
Prepayments and accrued income	352,314	243,059
	362,729	284,750

THE AMBER FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	81,007	73,340
Other creditors	109,639	85,915
Accruals and deferred income	148,703	99,711
	339,349	258,966

16. DEFERRED INCOME

	2025 £	2024 £
Deferred income at 1 May 2024	16,990	1,754
Resources deferred during the year	11,384	16,990
Amounts released from previous periods	(16,990)	(1,754)
Deferred income at 30 April 2025	11,384	16,990

Amounts deferred relate to contract income paid by Surrey County Council for Farm Place.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 May 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2025 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed assets	3,188,134	-	(211,407)	149,395	3,126,122
GENERAL FUNDS					
General Funds	527,310	2,755,403	(2,587,735)	(149,395)	545,583
TOTAL UNRESTRICTED FUNDS	3,715,444	2,755,403	(2,799,142)	-	3,671,705
RESTRICTED FUNDS					
The purchase of the Kent site	1,440,457	-	(19,817)	-	1,420,640
Residents' support fund	149,592	228,029	(229,124)	-	148,497
Site improvement fund	51,195	56,099	(99,680)	705	8,319
Team Leaders' salaries fund	13,738	297,830	(185,395)	43,453	169,626
Employability of residents' fund	86,729	140,609	(117,655)	-	109,683
The Barclays Project	1,343	-	-	-	1,343
Young peoples' activities fund	20,066	16,965	(23,007)	500	14,524
Other restricted funds	66,182	56,905	(78,429)	(44,658)	-
	1,829,302	796,437	(753,107)	-	1,872,632
TOTAL OF FUNDS	5,544,746	3,551,840	(3,552,249)	-	5,544,337

17. Statement of funds (continued)

Designated funds

The fixed asset fund represents the value of funds tied up in fixed assets, excluding any fixed assets represented in restricted funds.

Restricted funds

The purchase of the Kent site represents the value of a donation for the purchase of the site. If the site ceases to be required and is sold, proceeds are returnable to the donor.

The residents' support fund consists of donations received to support young people across all centres.

The site improvement fund consists of donations received to fund improvements of Amber's centres.

The team leaders salaries fund consists of donations received towards the cost of team leader salaries.

The employability of residents' fund consists of donations received to improve the employability of residents.

The Barclays project fund consists of a donation to support residents mental health.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

17. Statement of funds (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 May 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed assets	3,164,808	-	(186,525)	209,851	3,188,134
GENERAL FUNDS					
General Funds	103,530	3,052,404	(2,418,773)	(209,851)	527,310
TOTAL UNRESTRICTED FUNDS	3,268,338	3,052,404	(2,605,298)	-	3,715,444
RESTRICTED FUNDS					
The purchase of the Kent site	1,460,274	-	(19,817)	-	1,440,457
Residents' support fund	253,531	195,831	(299,770)	-	149,592
Site improvement fund	61,964	35,145	(45,914)	-	51,195
Team Leaders' salaries fund	67,196	232,985	(286,443)	-	13,738
Amberteers' activities fund	3,845	-	(3,845)	-	-
Employability of residents' fund	-	153,980	(67,251)	-	86,729
The Barclays Project	5,096	-	(3,753)	-	1,343
Young peoples' activities fund	-	19,750	316	-	20,066
Other restricted funds	16,404	119,609	(69,831)	-	66,182
	1,868,310	757,300	(796,308)	-	1,829,302
TOTAL OF FUNDS	5,136,648	3,809,704	(3,401,606)	-	5,544,746

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	3,126,122	1,420,640	4,546,762
Fixed asset investments	1	-	1
Current assets	884,931	451,992	1,336,923
Creditors due within one year	(339,349)	-	(339,349)
TOTAL	3,671,705	1,872,632	5,544,337

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,188,134	1,440,457	4,628,591
Fixed asset investments	1	-	1
Current assets	786,275	388,845	1,175,120
Creditors due within one year	(258,966)	-	(258,966)
TOTAL	3,715,444	1,829,302	5,544,746

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(409)	408,098
ADJUSTMENTS FOR:		
Depreciation charges	231,224	206,342
Loss/(profit) on the sale of fixed assets	(7,093)	-
Decrease in stocks	79	3,496
Increase in debtors	(77,979)	(71,213)
Increase in creditors	80,383	35,455
Deduct interest income shown in investment activities	(11,439)	(8,919)
NET CASH PROVIDED BY OPERATING ACTIVITIES	214,766	573,259

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	971,014	887,111

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 May 2024 £	Cash flows £	At 30 April 2025 £
Cash at bank and in hand	887,111	83,903	971,014
	887,111	83,903	971,014

22. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £45,339 (2024: £37,243). Contributions totalling £16,909 (2024: £7,408) were payable to the fund at the Balance Sheet date and are included in creditors.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

23. OPERATING LEASE COMMITMENTS

At 30 April 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	1,368	2,952
Later than 1 year and not later than 5 years	1,026	4,656
	2,394	7,608

24. RELATED PARTY TRANSACTIONS

Donations received from Trustees totalled £25,000 (2024: £11,000). No amounts were outstanding at the Balance Sheet date (2024: £Nil). There were no conditions attached to the donations received.

Donations were also received in the year of £60,000 (2024: £50,000) from CHK Charities of which Lucy Morris is a Trustee. No amounts were outstanding at the Balance Sheet date for both donations (2024: £Nil).

25. CONTROLLING PARTY

The Charity is controlled by the Trustees.