

AMETHYST RESOURCE CENTRE FOR ALCOHOL AND DRUG EDUCATION

England & Wales · Charity number 235564

Details

Other names	AMETHYST CENTRE FOR ALCHOHOL CONCERN, AMETHYST CENTRE FOR ALCOHOL CONCERN, READING TEMPERANCE SOCIETY, AMETHYST, ARCADE
Status	Registered
Legal form	Other
Registered	1965-08-19
Register	View on the Charity Commission register

Contact

Address Co The Hub Gold Hill Baptist Church
Church Lane
Chalfont St. Peter
Gerrards Cross
Buckinghamshire
SL9 9RF

Phone 07711847599

Email info@arcadeuk.org

Website www.arcadeuk.org

Activities

Objects: THE ENCOURAGEMENT OF TOTAL ABSTINENCE FROM ALCOHOLIC DRINK AND OTHER DRUGS; CLEAN, HEALTHY, TEMPERATE LIVING AND CHRISTIAN CITIZENSHIP.

Activities: ARCADE provides interactive life-skills based alcohol and drug education projects. Our main target group are 9-13 years of age and their parents. the 3 main aims of our work are :- To build self esteemDevelop decision making skills and Provide age appropriate factual alcohol and drug information.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** COUNTY BOROUGH OF READING AND SURROUNDING DISTRICTS
- Bracknell Forest
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,193	£45,046	-	-
2023-12-31	£36,235	£47,449	-	-
2022-12-31	£39,536	£56,874	-	-
2021-12-31	£56,217	£56,035	-	-
2020-12-31	£58,154	£58,767	-	-

Trustees

Name	Role	Appointed
JAMES EDWARD SIMMONS	Chair	
JACQUELINE WOODS		

Linked charities

- PALMER HALL TRUST (235564-1)

Accounts

REGISTERED CHARITY NUMBER: 235564

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Amethyst Resource Centre for Alcohol and
Drug Education**

**Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ**

**Amethyst Resource Centre for Alcohol and
Drug Education**

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for the Year Ended 31 December 2024**

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**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are: The encouragement of the total abstinence from alcoholic drink and other drugs; clean, healthy temperate living and Christian citizenship by the following means:

- The arrangement of educational meetings and events.
- Educational lectures, demonstrations and other activities in child, youth and adult meetings.
- The organisation and/or support of branches of Hope UK and similar educational and charitable organisations.
- The organisation and/or support of groups dealing with alcohol and other drug related problems.
- The sale and distribution of educational literature.
- The organisation of occasional school events and conferences.
- The Centre may also carry out other related works which the Annual General Meeting may from time to time decide, provided it does not prejudice or affect the charitable status or the objects of the Centre.

Public benefit

In setting its plans and priorities for areas of work, the trustees have had regard to the guidance from the Charity Commission on public statement of benefit.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2024**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

ARCADE IN 2024

2024 was a challenging year for ARCADE, although three years on from the Covid epidemic the fallout was still affecting our work and our income. Although in general things slowly moved back to normal certain elements affected the way we work. As we began to embrace a new way of working it became clear that the need for meeting rooms decreased as people used various platforms online to run meetings. This led to a loss of income and the trustees felt that we needed to explore putting our building on the market. We looked at the possibilities for a sale with a local surveyor but there were no reasonable offers forthcoming. As we opened up the possibilities to a wider market there was interest from a developer who felt it may be possible to get a better price by seeking planning permission for development. We had some interest from 1 or 2 prospective buyers with one making an offer which was accepted but close to the date of exchange they walked away.

During 2024 some of our long-term tenants decided to give notice as they needed more space for a growing school and another due to relocation out of the area. We continued to look for a purchaser, but nothing was forthcoming in 2024. In the end it took until July 2025 for a sale to be completed.

Over the years we have been able to support and bless likeminded charities as they developed their work. One way that we have done this is to allow charities to utilise space one day a week, as they developed, they increased to two days a week and in one case one of the charities was using three rooms and various meeting rooms almost daily. We were able to offer rent free periods as the charity began and developed their work.

One of the charities who benefitted from this was Parenting Special Children. Around 2013 their Chief Executive came to a training course at Glebe Road, and after the session, she enquired whether they could use the rooms to increase the number of courses and parents they could reach. After a short time, they also took an office one day a week. Over the next few years, the charity grew and in the end were using three offices plus various meeting rooms regularly. We believe that our approach of allowing organic growth helped them develop their work.

During 2024 we have continued to work alongside other charity's and in particular we value the help and support with school's work from Hope UK in our area, we look forward to developing this relationship further.

We have also donated equipment to 'Just Around the Corner' to help with their work with young people and training.

Our executive director met a member of the community at a carol service in December 2024. They remembered him from over twenty-five years ago when attending Amaze as a ten/eleven-year-old and still remembered the input received. It is encouraging that the impact of our work continues to be felt in the community and wider afield.

We look forward to using the resources of ARCADE to build on this success.

FINANCIAL REVIEW

Financial review

The financial statements show total income received in the year of £30,193 in-comparison to £36,235 in 2023.

Expenditure for the year totalled £45,046 resulting in a net deficit for the year of £14,853 (£11,214 deficit : 2023).

As a result funds reduced over the year by £14,853 from £769,250 to £754,397.

Reserves policy

At the balance sheet date the charity held unrestricted funds totalling £100,200 in-comparison to £115,053 as at 31/12/2023. These funds are retained to provide the necessary cash to enable the charity to carry out its current objectives.

The trustees' policy is to hold between 12 and 36 months expenditure. This range of funds is sufficient for working capital purposes and at the balance sheet date free funds held represented 27 months worth of expenditure. The trustees will review the level of reserves and the policy on an annual basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a trust deed dated 26th January 2004 and registered with the Charity Commission under charity number 235564.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees must be in agreement with the aims and objectives of the constitution of the charity and are recruited through word of mouth, education opportunities and mailing. Trustees are normally appointed to 3 year terms at the Annual meeting. They are provided with an induction pack and an initial briefing from the Chairman or Executive Director.

Organisational structure

Amethyst Resource Centre for Alcohol and Drug Education is also known by the name ARCADE and is administered by a board of unpaid trustees, who employ an Executive Director, Mr K Woods, who controls the work on a day-to-day basis.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to specific operational areas, investments and finances. The trustees monitor reserve levels, ensure controls exist over key financial systems and review business risks, thereby mitigating those risks through these procedures.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

235564

Principal address

The Hub
Gold Hill Baptist Church
Church Lane, Chalfont St Peter
Gerrards Cross
Buckinghamshire
RG2 7AG

Trustees

J E Simmons - Chair
Mrs J Woods

Independent Examiner

Colin Dalton FCA
Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

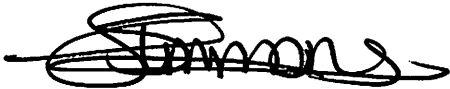
**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2024**

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 23 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J E Simmons', written over a horizontal line.

J E Simmons - Chair - Trustee

**Independent Examiner's Report to the Trustees of
Amethyst Resource Centre for Alcohol and
Drug Education**

Independent examiner's report to the trustees of Amethyst Resource Centre for Alcohol and Drug Education

I report to the charity trustees on my examination of the accounts of Amethyst Resource Centre for Alcohol and Drug Education (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

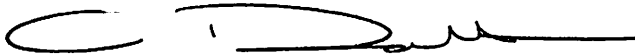
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Dalton FCA

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

Date: 23/10/2025

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	305	1,400	1,705	655
Investment income	3	24,288	-	24,288	35,580
Other income		4,200	-	4,200	-
Total		<u>28,793</u>	<u>1,400</u>	<u>30,193</u>	<u>36,235</u>
EXPENDITURE ON					
Charitable activities	4				
Expenditure		43,646	1,400	45,046	47,449
NET INCOME/(EXPENDITURE)		(14,853)	-	(14,853)	(11,214)
RECONCILIATION OF FUNDS					
Total funds brought forward		115,053	654,197	769,250	780,464
TOTAL FUNDS CARRIED FORWARD		<u><u>100,200</u></u>	<u><u>654,197</u></u>	<u><u>754,397</u></u>	<u><u>769,250</u></u>

The notes form part of these financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	10	115,615	649,095	764,710	764,449
CURRENT ASSETS					
Debtors	11	308	-	308	-
Cash at bank and in hand		25	5,102	5,127	8,357
		<u>333</u>	<u>5,102</u>	<u>5,435</u>	<u>8,357</u>
CREDITORS					
Amounts falling due within one year	12	(15,748)	-	(15,748)	(3,556)
NET CURRENT ASSETS		<u>(15,415)</u>	<u>5,102</u>	<u>(10,313)</u>	<u>4,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100,200</u>	<u>654,197</u>	<u>754,397</u>	<u>769,250</u>
NET ASSETS		<u>100,200</u>	<u>654,197</u>	<u>754,397</u>	<u>769,250</u>
FUNDS	13				
Unrestricted funds				100,200	115,053
Restricted funds				654,197	654,197
TOTAL FUNDS				<u>754,397</u>	<u>769,250</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2025 and were signed on its behalf by:



J E Simmons - Chair - Trustee

The notes form part of these financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.12.24 Total funds	31.12.23 Total funds
	£	£	£	£
Donations	<u>305</u>	<u>1,400</u>	<u>1,705</u>	<u>655</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

3. INVESTMENT INCOME			31.12.24	31.12.23
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Rents received	<u>24,288</u>	<u>-</u>	<u>24,288</u>	<u>35,580</u>
4. CHARITABLE ACTIVITIES COSTS				
		Direct Costs (see note 5)	Support costs (see note 6)	Totals
		£	£	£
Expenditure		<u>24,273</u>	<u>20,773</u>	<u>45,046</u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES			31.12.24	31.12.23
			£	£
Wages and volunteer costs			22,034	21,199
Social security costs			-	1,343
Pension costs			1,836	1,822
Travel and subsistence			189	348
Vehicle lease			214	2,672
			<u>24,273</u>	<u>27,384</u>
6. SUPPORT COSTS				
		Finance	Governance costs	Totals
		£	£	£
Expenditure		<u>87</u>	<u>20,686</u>	<u>20,773</u>
Support costs, included in the above, are as follows:			31.12.24	31.12.23
			Expenditure	Total activities
			£	£
Depreciation of tangible fixed assets			87	-
Independent examiners costs			750	840
Wages and volunteer costs			1,855	773
Premises costs			10,946	12,840
Repairs and maintenance			5,255	2,386
Telephone and office costs			979	908
Motor expenses			-	1,031
Donations			-	100
Accountancy			795	989
Other expenses			106	198
			<u>20,773</u>	<u>20,065</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Charitable and support	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	655	-	655
Investment income	<u>35,580</u>	-	<u>35,580</u>
Total	<u>36,235</u>	-	<u>36,235</u>
EXPENDITURE ON			
Charitable activities			
Expenditure	<u>47,449</u>	-	<u>47,449</u>
NET INCOME/(EXPENDITURE)	(11,214)	-	(11,214)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>126,267</u>	<u>654,197</u>	<u>780,464</u>
TOTAL FUNDS CARRIED FORWARD	<u>115,053</u>	<u>654,197</u>	<u>769,250</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2024	764,448	28,302	-	792,750
Additions	-	-	349	349
	<u>764,448</u>	<u>28,302</u>	<u>349</u>	<u>793,099</u>
At 31 December 2024	<u>764,448</u>	<u>28,302</u>	<u>349</u>	<u>793,099</u>
DEPRECIATION				
At 1 January 2024	-	28,302	-	28,302
Charge for year	-	-	87	87
	<u>-</u>	<u>-</u>	<u>87</u>	<u>87</u>
At 31 December 2024	<u>-</u>	<u>28,302</u>	<u>87</u>	<u>28,389</u>
NET BOOK VALUE				
At 31 December 2024	<u>764,448</u>	<u>-</u>	<u>262</u>	<u>764,710</u>
At 31 December 2023	<u>764,448</u>	<u>-</u>	<u>-</u>	<u>764,448</u>

The property 11 Glebe Road, Reading was acquired for occupation by the charity during 2009. The property was in a dilapidated condition and during 2009 expenditure was incurred to bring the premises up to standard. No depreciation has been provided in the accounts as it is considered that the current value is in excess of the total costs incurred to date.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade debtors	40	-
Other debtors	268	-
	<u>308</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	681	339
Social security and other taxes	-	1,705
Other creditors	1,464	792
Accrued expenses	13,603	720
	<u>15,748</u>	<u>3,556</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

13. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	115,053	(14,853)	100,200
Restricted funds			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u>654,197</u>	<u>-</u>	<u>654,197</u>
TOTAL FUNDS	<u><u>769,250</u></u>	<u><u>(14,853)</u></u>	<u><u>754,397</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,793	(43,646)	(14,853)
Restricted funds			
Tree Work Fund	1,400	(1,400)	-
	<u>30,193</u>	<u>(45,046)</u>	<u>(14,853)</u>
TOTAL FUNDS	<u><u>30,193</u></u>	<u><u>(45,046)</u></u>	<u><u>(14,853)</u></u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	126,267	(11,214)	115,053
Restricted funds			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u>654,197</u>	<u>-</u>	<u>654,197</u>
TOTAL FUNDS	<u><u>780,464</u></u>	<u><u>(11,214)</u></u>	<u><u>769,250</u></u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,235	(47,449)	(11,214)
TOTAL FUNDS	<u>36,235</u>	<u>(47,449)</u>	<u>(11,214)</u>

14. RELATED PARTY DISCLOSURES

Mrs J Woods who is a trustee of the charity is married to Mr K Woods, who has been an employee of the charity since 1988.

Mrs J Woods was not a trustee at the time Mr K Woods was appointed and has not participated in any staff oriented decisions made by the trustees.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	305	1,400	1,705	655
Investment income				
Rents received	24,288	-	24,288	35,580
Other income				
Gain on sale of tangible fixed assets	4,200	-	4,200	-
Total incoming resources	28,793	1,400	30,193	36,235
EXPENDITURE				
Charitable activities				
Wages and volunteer costs	22,034	-	22,034	21,199
Social security costs	-	-	-	1,343
Pension costs	1,836	-	1,836	1,822
Travel and subsistence	189	-	189	348
Vehicle lease	214	-	214	2,672
	<u>24,273</u>	<u>-</u>	<u>24,273</u>	<u>27,384</u>
Support costs				
Finance				
Depreciation of tangible fixed assets	87	-	87	-
Governance costs				
Independent examiners costs	750	-	750	840
Wages and volunteer costs	1,855	-	1,855	773
Premises costs	10,946	-	10,946	12,840
Repairs and maintenance	3,855	1,400	5,255	2,386
Telephone and office costs	979	-	979	908
Motor expenses	-	-	-	1,031
Donations	-	-	-	100
Accountancy	795	-	795	989
Other expenses	106	-	106	198
	<u>19,286</u>	<u>1,400</u>	<u>20,686</u>	<u>20,065</u>
Total resources expended	43,646	1,400	45,046	47,449
Net (expenditure)/income	<u>(14,853)</u>	<u>-</u>	<u>(14,853)</u>	<u>(11,214)</u>

This page does not form part of the statutory financial statements

Accounts

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Amethyst Resource Centre for Alcohol and
Drug Education**

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are: The encouragement of the total abstinence from alcoholic drink and other drugs; clean, healthy temperate living and Christian citizenship by the following means:

- The arrangement of educational meetings and events.
- Educational lectures, demonstrations and other activities in child, youth and adult meetings.
- The organisation and/or support of branches of Hope UK and similar educational and charitable organisations.
- The organisation and/or support of groups dealing with alcohol and other drug related problems.
- The sale and distribution of educational literature.
- The organisation of occasional school events and conferences.
- The Centre may also carry out other related works which the Annual General Meeting may from time to time decide, provided it does not prejudice or affect the charitable status or the objects of the Centre.

Public benefit

In setting its plans and priorities for areas of work, the trustees have had regard to the guidance from the Charity Commission on public statement of benefit.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

ARCADE IN 2023

We continue to look for organisations that we can partner with to deliver and to equip young people with the lifeskills that they need to navigate their way through and around this changed environment. We value the relationship we have with Hope UK, along with them we share the concern that young people are more at risk from 'county lines' gangs. Our work remains vital, if we are to help young people make their way through the many challenges they are currently facing.

We spent time researching other local charities who delivered sessions into schools with a view to see if we could help or support them. We are working toward a position where education and prevention become the starting point of early intervention rather than it happening once there is a problem.

Our building continued to provide meeting space, quiet time/reflection for individuals, churches and voluntary organisations. Our vision for the building continued to allow charities to grow and expand without long term financial commitment and to grow organically. We also provided space for individuals and community use.

ARCADE have a long track record of delivering lifeskills based drug education and prevention.

The three main elements of our work are:

- to build self esteem
- develop decision making skills
- to provide age appropriate alcohol and drug education.

Vaping use among children and young people remains an issue, levels of nicotine and even illegal substances in vapes mean it is important to take action and look for ways to prevent the problems caused by this. We continue to promote and support online courses about vaping.

During 2023 ARCADE has taken time to look at the way we work and consider working more closely with other organisations. We are grateful for the help of Hope UK, particularly in schools within our area.

2023 was a time for reflection, taking stock and consolidating on the work we have done and to look to the future use of our resources.

In the Labour manifesto, under the section, Action on public health, it states 'prevention will always be better and cheaper than a cure'. ARCADE knows from many years of experience how vital prevention is.

We are pleased it has been included in the current governments plan and look forward to working with others to make people aware of the issues facing young people, parents and society.

FINANCIAL REVIEW

Financial review

The financial statements show total income received in the year of £36,235 in-comparison to £39,536 in 2022.

Expenditure for the year totalled £47,449 resulting in a net deficit for the year of £11,214 (£17,338 deficit : 2022).

As a result funds reduced over the year by £11,214 from £780,464 to £769,250.

Reserves policy

At the balance sheet date the charity held unrestricted funds totalling £115,053 in-comparison to £126,267 as at 31/12/2022. These funds are retained to provide the necessary cash to enable the charity to carry out its current objectives.

The trustees' policy is to hold between 12 and 36 months expenditure. This range of funds is sufficient for working capital purposes and at the balance sheet date free funds held represented 29 months worth of expenditure. The trustees will review the level of reserves and the policy on an annual basis.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a trust deed dated 26th January 2004 and registered with the Charity Commission under charity number 235564.

Recruitment and appointment of new trustees

Trustees must be in agreement with the aims and objectives of the constitution of the charity and are recruited through word of mouth, education opportunities and mailing. Trustees are normally appointed to 3 year terms at the Annual meeting. They are provided with an induction pack and an initial briefing from the Chairman or Executive Director.

Organisational structure

Amethyst Resource Centre for Alcohol and Drug Education is also known by the name ARCADE and is administered by a board of unpaid trustees, who employ an Executive Director, Mr K Woods, who controls the work on a day-to-day basis.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to specific operational areas, investments and finances. The trustees monitor reserve levels, ensure controls exist over key financial systems and review business risks, thereby mitigating those risks through these procedures.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

235564

Principal address

11 Glebe Road
Reading
Berkshire
RG2 7AG

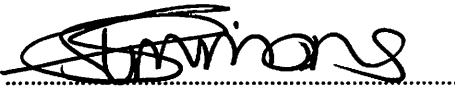
Trustees

J E Simmons - Chair
Mrs J Woods

Independent Examiner

Colin Dalton FCA
Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

Approved by order of the board of trustees on 10th October 2024 and signed on its behalf by:



J E Simmons - Chair - Trustee

**Independent Examiner's Report to the Trustees of
Amethyst Resource Centre for Alcohol and
Drug Education**

Independent examiner's report to the trustees of Amethyst Resource Centre for Alcohol and Drug Education

I report to the charity trustees on my examination of the accounts of Amethyst Resource Centre for Alcohol and Drug Education (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Dalton FCA

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

Date: 10/10/2024

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	655	-	655	589
Investment income	3	35,580	-	35,580	38,947
Total		<u>36,235</u>	<u>-</u>	<u>36,235</u>	<u>39,536</u>
EXPENDITURE ON					
Charitable activities Expenditure	4	47,449	-	47,449	56,874
NET INCOME/(EXPENDITURE)		(11,214)	-	(11,214)	(17,338)
RECONCILIATION OF FUNDS					
Total funds brought forward		126,267	654,197	780,464	797,802
TOTAL FUNDS CARRIED FORWARD		<u><u>115,053</u></u>	<u><u>654,197</u></u>	<u><u>769,250</u></u>	<u><u>780,464</u></u>

The notes form part of these financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	10	118,584	645,865	764,449	764,448
CURRENT ASSETS					
Cash at bank and in hand		25	8,332	8,357	19,155
CREDITORS					
Amounts falling due within one year	11	(3,556)	-	(3,556)	(3,139)
NET CURRENT ASSETS		<u>(3,531)</u>	<u>8,332</u>	<u>4,801</u>	<u>16,016</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>115,053</u>	<u>654,197</u>	<u>769,250</u>	<u>780,464</u>
NET ASSETS		<u>115,053</u>	<u>654,197</u>	<u>769,250</u>	<u>780,464</u>
FUNDS	12				
Unrestricted funds				115,053	126,267
Restricted funds				654,197	654,197
TOTAL FUNDS				<u>769,250</u>	<u>780,464</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th October 2024 and were signed on its behalf by:


J E Simmons - Chair - Trustee

The notes form part of these financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Donations	655	-	655	506
Fundraising	-	-	-	83
	<u>655</u>	<u>-</u>	<u>655</u>	<u>589</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Rents received	35,580	-	35,580	38,898
Deposit account interest	-	-	-	49
	<u>35,580</u>	<u>-</u>	<u>35,580</u>	<u>38,947</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Expenditure	<u>27,384</u>	<u>20,065</u>	<u>47,449</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.23 £	31.12.22 £
Wages and volunteer costs	21,199	32,272
Social security costs	1,343	1,276
Pension costs	1,822	1,614
Project costs	-	135
Travel and subsistence	348	267
Vehicle lease	2,672	3,262
	<u>27,384</u>	<u>38,826</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. SUPPORT COSTS

	Governance costs £ <u>20,065</u>
Expenditure	

Support costs, included in the above, are as follows:

	31.12.23	31.12.22
	Expenditure	Total activities
	£	£
Independent examiners costs	840	600
Wages and volunteer costs	773	211
Premises costs	12,840	11,000
Repairs and maintenance	2,386	3,252
Telephone and office costs	908	971
Motor expenses	1,031	428
Donations	100	550
Accountancy	989	881
Other expenses	198	155
	<u>20,065</u>	<u>18,048</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Charitable and support	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	589	-	589
Investment income	38,947	-	38,947
Total	<u>39,536</u>	<u>-</u>	<u>39,536</u>
 EXPENDITURE ON			
Charitable activities			
Expenditure	56,874	-	56,874
 NET INCOME/(EXPENDITURE)	 (17,338)	 -	 (17,338)
 RECONCILIATION OF FUNDS			
Total funds brought forward	143,605	654,197	797,802
 TOTAL FUNDS CARRIED FORWARD	 <u>126,267</u>	 <u>654,197</u>	 <u>780,464</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023 and 31 December 2023	764,449	28,302	792,751
 DEPRECIATION			
At 1 January 2023 and 31 December 2023	-	28,302	28,302
 NET BOOK VALUE			
At 31 December 2023	<u>764,449</u>	<u>-</u>	<u>764,449</u>
At 31 December 2022	<u>764,449</u>	<u>-</u>	<u>764,449</u>

The property 11 Glebe Road, Reading was acquired for occupation by the charity during 2009. The property was in a dilapidated condition and during 2009 expenditure was incurred to bring the premises up to standard. No depreciation has been provided in the accounts as it is considered that the current value is in excess of the total costs incurred to date.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	339	460
Social security and other taxes	1,705	530
Other creditors	792	1,224
Accrued expenses	720	925
	<u>3,556</u>	<u>3,139</u>

12. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	126,267	(11,214)	115,053
Restricted funds			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u>654,197</u>	<u>-</u>	<u>654,197</u>
TOTAL FUNDS	<u>780,464</u>	<u>(11,214)</u>	<u>769,250</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	36,235	(47,449)	(11,214)
	<u>36,235</u>	<u>(47,449)</u>	<u>(11,214)</u>
TOTAL FUNDS	<u>36,235</u>	<u>(47,449)</u>	<u>(11,214)</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	143,605	(17,338)	126,267
Restricted funds			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u>654,197</u>	<u>-</u>	<u>654,197</u>
TOTAL FUNDS	<u>797,802</u>	<u>(17,338)</u>	<u>780,464</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,536	(56,874)	(17,338)
	<u>39,536</u>	<u>(56,874)</u>	<u>(17,338)</u>
TOTAL FUNDS	<u>39,536</u>	<u>(56,874)</u>	<u>(17,338)</u>

13. RELATED PARTY DISCLOSURES

Mrs J Woods who is a trustee of the charity is married to Mr K Woods, who has been an employee of the charity since 1988.

Mrs J Woods was not a trustee at the time Mr K Woods was appointed and has not participated in any staff oriented decisions made by the trustees.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	655	-	655	506
Fundraising	-	-	-	83
	<u>655</u>	<u>-</u>	<u>655</u>	<u>589</u>
Investment income				
Rents received	35,580	-	35,580	38,898
Deposit account interest	-	-	-	49
	<u>35,580</u>	<u>-</u>	<u>35,580</u>	<u>38,947</u>
Total incoming resources	36,235	-	36,235	39,536
EXPENDITURE				
Charitable activities				
Wages and volunteer costs	21,199	-	21,199	32,272
Social security costs	1,343	-	1,343	1,276
Pension costs	1,822	-	1,822	1,614
Project costs	-	-	-	135
Travel and subsistence	348	-	348	267
Vehicle lease	2,672	-	2,672	3,262
	<u>27,384</u>	<u>-</u>	<u>27,384</u>	<u>38,826</u>
Support costs				
Governance costs				
Independent examiners costs	840	-	840	600
Wages and volunteer costs	773	-	773	211
Premises costs	12,840	-	12,840	11,000
Repairs and maintenance	2,386	-	2,386	3,252
Telephone and office costs	908	-	908	971
Motor expenses	1,031	-	1,031	428
Donations	100	-	100	550
Accountancy	989	-	989	881
Other expenses	198	-	198	155
	<u>20,065</u>	<u>-</u>	<u>20,065</u>	<u>18,048</u>
Total resources expended	47,449	-	47,449	56,874
Net (expenditure)/income	<u>(11,214)</u>	<u>-</u>	<u>(11,214)</u>	<u>(17,338)</u>

This page does not form part of the statutory financial statements

Accounts

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Amethyst Resource Centre for Alcohol and
Drug Education**

**Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ**

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

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**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are: The encouragement of the total abstinence from alcoholic drink and other drugs; clean, healthy temperate living and Christian citizenship by the following means:

- The arrangement of educational meetings and events.
- Educational lectures, demonstrations and other activities in child, youth and adult meetings.
- The organisation and/or support of branches of Hope UK and similar educational and charitable organisations.
- The organisation and/or support of groups dealing with alcohol and other drug related problems.
- The sale and distribution of educational literature.
- The organisation of occasional school events and conferences.
- The Centre may also carry out other related works which the Annual General Meeting may from time to time decide, provided it does not prejudice or affect the charitable status or the objects of the Centre.

Public benefit

In setting its plans and priorities for areas of work, the trustees have had regard to the guidance from the Charity Commission on public statement of benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

ARCADE IN 2022

The pandemic lockdowns meant schools had to focus on core learning, so subjects like drug education (now compulsory in the National Curriculum) were sometimes left out. This has meant that young people have not even received basic teaching about cigarettes, and we are seeing a link between this lack of education and changes in behaviour.

During 2022 we continued to develop relationships with other charities who work in the field of Alcohol and Drug Education, and looked at ways in which we could deliver sessions and projects that could make a difference.

Hope UK (a national charity doing similar work to us) helped us to adapt and develop versions of our interactive, experiential projects, Amaze for Year 6 and Into the Unknown for Year 8, taking into account the additional challenges of covid.

We also wanted to support charities who were running projects which helped and enabled young people to face and live with the challenges that came about due to the pandemic.

There have always been 3 core priorities to our work:

- To build self esteem
- Develop decision making skills and
- Provide life skill based, age appropriate alcohol and other drug education

During 2022 the trustees looked at ways in which we could develop our work and widen our influence and have begun to put in place a strategy that will ensure that our work will continue and develop.

The ARCADE building continues to be used by other charities. Parenting Special Children, Still the Hunger and Trinity Christian School. There are also rooms which have been used for training, meetings and for quiet days or retreats.

We are in the process of recruiting volunteers to help with the new versions of our projects as we seek to provide them in schools.

ARCADE has been involved with various online courses including Breaking County Lines and Young People, Vaping and Nitrous Oxide.

Vaping amongst young people has become a major issue and we have taken part in virtual presentations which highlight the issues in relation to health and the environment.

Statistics released in 2022 showed that although there had been a slight decrease of cannabis and nitrous oxide use among pupils in year 7, their use of class A drugs had increased (1). Other research demonstrated that there had been a massive increase of vaping amongst young people age 16-24, and illegal drug use in that age group had increased from 22% to 33% (2).

(1) - Smoking, Drinking and Drug Use among young people, 2021 (published September 2022)

(2) - The Mix: (Research July 2022 with 2000 16-24 year olds)

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2022**

FINANCIAL REVIEW

Financial review

The financial statements show total income received in the year of £39,536 in-comparison to £56,217 in 2021.

Expenditure for the year totalled £56,874 resulting in a net deficit for the year of £17,338 (£182 surplus : 2021).

As a result funds reduced over the year by £17,338 from £797,802 to £780,464.

Reserves policy

At the balance sheet date the charity held unrestricted funds totalling £126,267 of which £124,431 is invested in the charity's freehold premises and other fixed assets which are retained to provide the necessary cash to enable the charity to carry out its current objectives.

The trustees' policy is to hold between 12 and 36 months expenditure. This range of funds is sufficient for working capital purposes and at the balance sheet date free funds held represented 31 months worth of expenditure. The trustees will review the level of reserves and the policy on an annual basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a trust deed dated 26th January 2004 and registered with the Charity Commission under charity number 235564.

Recruitment and appointment of new trustees

Trustees must be in agreement with the aims and objectives of the constitution of the charity and are recruited through word of mouth, education opportunities and mailing. Trustees are normally appointed to 3 year terms at the Annual meeting. They are provided with an induction pack and an initial briefing from the Chairman or Executive Director.

Organisational structure

Amethyst Resource Centre for Alcohol and Drug Education is also known by the name ARCADE and is administered by a board of unpaid trustees, who employ an Executive Director, Mr K Woods, who controls the work on a day-to-day basis.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to specific operational areas, investments and finances. The trustees monitor reserve levels, ensure controls exist over key financial systems and review business risks, thereby mitigating those risks through these procedures.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

235564

Principal address

11 Glebe Road
Reading
Berkshire
RG2 7AG

Trustees

J E Simmons - Chair
Mrs J Woods

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Colin Dalton FCA
Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

Approved by order of the board of trustees on 25th October 2023 and signed on its behalf by:


.....
J E Simmons - Chair - Trustee

**Independent Examiner's Report to the Trustees of
Amethyst Resource Centre for Alcohol and
Drug Education**

Independent examiner's report to the trustees of Amethyst Resource Centre for Alcohol and Drug Education

I report to the charity trustees on my examination of the accounts of Amethyst Resource Centre for Alcohol and Drug Education (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Dalton FCA

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

Date: 25/10/2023

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	589	-	589	435
Charitable activities					
Furlough grants		-	-	-	17,048
Investment income	3	38,947	-	38,947	38,734
Total		<u>39,536</u>	<u>-</u>	<u>39,536</u>	<u>56,217</u>
EXPENDITURE ON					
Charitable activities	4				
Expenditure		56,874	-	56,874	56,035
NET INCOME/(EXPENDITURE)		(17,338)	-	(17,338)	182
RECONCILIATION OF FUNDS					
Total funds brought forward		143,605	654,197	797,802	797,620
TOTAL FUNDS CARRIED FORWARD		<u><u>126,267</u></u>	<u><u>654,197</u></u>	<u><u>780,464</u></u>	<u><u>797,802</u></u>

The notes form part of these financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	10	124,431	640,017	764,448	764,448
CURRENT ASSETS					
Cash at bank and in hand		4,975	14,180	19,155	36,480
CREDITORS					
Amounts falling due within one year	11	(3,139)	-	(3,139)	(3,126)
NET CURRENT ASSETS		<u>1,836</u>	<u>14,180</u>	<u>16,016</u>	<u>33,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,267</u>	<u>654,197</u>	<u>780,464</u>	<u>797,802</u>
NET ASSETS		<u>126,267</u>	<u>654,197</u>	<u>780,464</u>	<u>797,802</u>
FUNDS	12				
Unrestricted funds				126,267	143,605
Restricted funds				654,197	654,197
TOTAL FUNDS				<u>780,464</u>	<u>797,802</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
.....25th October 2023..... and were signed on its behalf by:


.....
J E Simmons - Chair - Trustee

The notes form part of these financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Donations	506	-	506	385
Virgin Money giving	-	-	-	50
Fundraising	83	-	83	-
	<u>589</u>	<u>-</u>	<u>589</u>	<u>435</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Rents received	38,898	-	38,898	38,722
Deposit account interest	49	-	49	12
	<u>38,947</u>	<u>-</u>	<u>38,947</u>	<u>38,734</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Expenditure	<u>38,826</u>	<u>18,048</u>	<u>56,874</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.22 £	31.12.21 £
Wages and volunteer costs	32,272	33,385
Social security costs	1,276	-
Pension costs	1,614	1,669
Project costs	135	-
Travel and subsistence	267	205
Vehicle lease	3,262	3,642
	<u>38,826</u>	<u>38,901</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. SUPPORT COSTS

	Governance costs £ 18,048
Expenditure	<u><u>18,048</u></u>

Support costs, included in the above, are as follows:

	31.12.22	31.12.21
	Expenditure	Total
	£	activities
	£	£
Independent examiners costs	600	600
Wages and volunteer costs	211	760
Premises costs	11,000	10,083
Repairs and maintenance	3,252	2,349
Telephone and office costs	971	1,370
Motor expenses	428	358
Donations	550	513
Accountancy	881	889
Other expenses	155	212
	<u>18,048</u>	<u>17,134</u>
	<u><u>18,048</u></u>	<u><u>17,134</u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Charitable and support	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	435	-	435
Charitable activities			
Furlough grants	17,048	-	17,048
Investment income	38,734	-	38,734
Total	<u>56,217</u>	<u>-</u>	<u>56,217</u>
EXPENDITURE ON			
Charitable activities			
Expenditure	56,035	-	56,035
NET INCOME	182	-	182
RECONCILIATION OF FUNDS			
Total funds brought forward	143,423	654,197	797,620
TOTAL FUNDS CARRIED FORWARD	<u>143,605</u>	<u>654,197</u>	<u>797,802</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022 and 31 December 2022	764,448	28,302	792,750
DEPRECIATION			
At 1 January 2022 and 31 December 2022	-	28,302	28,302
NET BOOK VALUE			
At 31 December 2022	<u>764,448</u>	<u>-</u>	<u>764,448</u>
At 31 December 2021	<u>764,448</u>	<u>-</u>	<u>764,448</u>

The property 11 Glebe Road, Reading was acquired for occupation by the charity during 2009. The property was in a dilapidated condition and during 2009 expenditure was incurred to bring the premises up to standard. No depreciation has been provided in the accounts as it is considered that the current value is in excess of the total costs incurred to date.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	460	393
Social security and other taxes	530	968
Other creditors	1,224	1,165
Accrued expenses	925	600
	<u>3,139</u>	<u>3,126</u>

12. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	143,605	(17,338)	126,267
Restricted funds			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u>654,197</u>	<u>-</u>	<u>654,197</u>
TOTAL FUNDS	<u>797,802</u>	<u>(17,338)</u>	<u>780,464</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,536	(56,874)	(17,338)
	<u>39,536</u>	<u>(56,874)</u>	<u>(17,338)</u>
TOTAL FUNDS	<u>39,536</u>	<u>(56,874)</u>	<u>(17,338)</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	143,423	182	143,605
Restricted funds			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u>654,197</u>	<u>-</u>	<u>654,197</u>
TOTAL FUNDS	<u>797,620</u>	<u>182</u>	<u>797,802</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,217	(56,035)	182
	<u>56,217</u>	<u>(56,035)</u>	<u>182</u>
TOTAL FUNDS	<u>56,217</u>	<u>(56,035)</u>	<u>182</u>

13. RELATED PARTY DISCLOSURES

Mrs J Woods who is a trustee of the charity is married to Mr K Woods, who has been an employee of the charity since 1988.

Mrs J Woods was not a trustee at the time Mr K Woods was appointed and has not participated in any staff oriented decisions made by the trustees.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	506	-	506	385
Virgin Money giving	-	-	-	50
Fundraising	83	-	83	-
	<u>589</u>	<u>-</u>	<u>589</u>	<u>435</u>
Investment income				
Rents received	38,898	-	38,898	38,722
Deposit account interest	49	-	49	12
	<u>38,947</u>	<u>-</u>	<u>38,947</u>	<u>38,734</u>
Charitable activities				
Furlough grants	-	-	-	17,048
Total incoming resources	39,536	-	39,536	56,217
EXPENDITURE				
Charitable activities				
Wages and volunteer costs	32,272	-	32,272	33,385
Social security costs	1,276	-	1,276	-
Pension costs	1,614	-	1,614	1,669
Project costs	135	-	135	-
Travel and subsistence	267	-	267	205
Vehicle lease	3,262	-	3,262	3,642
	<u>38,826</u>	<u>-</u>	<u>38,826</u>	<u>38,901</u>
Support costs				
Governance costs				
Independent examiners costs	600	-	600	600
Wages and volunteer costs	211	-	211	760
Premises costs	11,000	-	11,000	10,083
Repairs and maintenance	3,252	-	3,252	2,349
Telephone and office costs	971	-	971	1,370
Motor expenses	428	-	428	358
Donations	550	-	550	513
Accountancy	881	-	881	889
Other expenses	155	-	155	212
	<u>18,048</u>	<u>-</u>	<u>18,048</u>	<u>17,134</u>

This page does not form part of the statutory financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Total resources expended	<u>56,874</u>	<u>-</u>	<u>56,874</u>	<u>56,035</u>
Net income	<u>(17,338)</u>	<u>-</u>	<u>(17,338)</u>	<u>182</u>

This page does not form part of the statutory financial statements

Accounts

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Amethyst Resource Centre for Alcohol and
Drug Education**

**Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ**

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Detailed Statement of Financial Activities	14 to 15

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are: The encouragement of the total abstinence from alcoholic drink and other drugs; clean, healthy temperate living and Christian citizenship by the following means:

- The arrangement of educational meetings and events.
- Educational lectures, demonstrations and other activities in child, youth and adult meetings.
- The organisation and/or support of branches of Hope UK and similar educational and charitable organisations.
- The organisation and/or support of groups dealing with alcohol and other drug related problems.
- The sale and distribution of educational literature.
- The organisation of occasional school events and conferences.
- The Centre may also carry out other related works which the Annual General Meeting may from time to time decide, provided it does not prejudice or affect the charitable status or the objects of the Centre.

Public benefit

In setting its plans and priorities for areas of work, the trustees have had regard to the guidance from the Charity Commission on public statement of benefit.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2021 was the second year of the COVID-19 pandemic, and we started the year in a lockdown, with schools and many businesses closed. Schools did not reopen until March, Step One of the 'roadmap' - with restrictions not fully lifted until July. Schools, while open, struggled with classes and year groups often having to learn from home as teachers or pupils were affected by covid. Youth organisations could not re-open for some time.. This meant that for much of the year, ARCADE were not able to engage in our usual work of in-person projects such as Amaze our year 6 project, Take Control Year 7 and Into the Unknown, Year 8, not to mention our drug awareness and life skill sessions. We were grateful for the government Furlough scheme which was a great help. We used the time to look at, ways in which we could make the projects Covid unfriendly ie. cut down on risk of covid escalation. This meant replacing certain activities and rewriting the scripts for the project. We are grateful to Sarah Brighton from HopeUK for helping to move this forward. We have a school that is interested in piloting this new version of Amaze.

County Lines Drugs gangs make huge profits from exploiting the most vulnerable - usually children and young people - who are targeted, groomed, manipulated and coerced into drug trafficking and distribution. Sadly, the very nature of county lines - using children and young people to move drugs out of cities and into smaller towns and communities means that it is happening all around the country in communities of all types. During 2021 we took part in 'Train the trainer' sessions of 'Breaking County lines' run by The Clewer Initiative which led on to sessions of using the project in schools education. We are grateful to The Clewer Initiative for allowing us to participate .

'E-cigarettes are becoming increasingly popular among teenagers who are not former or current smokers. Young people who use e-cigarettes, or 'vape', often use small disposable devices that can contain the maximum permitted nicotine concentration. This article looks at research on the possible adverse health effects of vaping for young people and how the government has said it wants to prevent non-smokers and the young from using e-cigarettes

Research has suggested that e-cigarette use by young people is increasing. A recent study by University College London found that, in January 2022, 15% of 18-year-old survey respondents in Great Britain used e-cigarettes, up from 11% in January 2021. This compared to 8% among all adults. The proportion of 18-year-old vapers using disposable e-cigarettes increased markedly over the same period from 1% to 57%. There is concern that e-cigarette marketing is being targeted at teenagers who do not smoke rather than smokers trying to quit.

E-cigarette use can have negative effects on respiratory health. Research has shown that young people using e-cigarettes are twice as likely to suffer from a chronic cough than non-users. Vaping can reduce the function of the lungs via disturbance of gas exchange and tissue inflammation. It can also lower immunity, increasing the risk of respiratory infection.

Nicotine can also have detrimental health effects. Adolescents are more vulnerable to nicotine dependency than adults. Chronic nicotine exposure can impact brain development. This can contribute to cognitive and attention deficit conditions and worsen mood disorders, including depression and suicidal thoughts. '

(Extracts from Vaping among teens: a growing trend? In Focus, Eardley, Frank (2022))

ARCADE is exploring ways in which we can incorporate Preventative education and information about Vaping into our current projects whilst considering one off sessions to reach more young people.

We are looking forward to new initiatives and new directions for our work.

FINANCIAL REVIEW

Financial review

The financial statements show total income received in the year of £56,217 in-comparison to £58,154 in 2020.

Expenditure for the year totalled £56,035 resulting in a net income for the year of £182 (£613 deficit : 2020).

As a result funds increased over the year by £182 from £797,620 to £797,802.

Reserves policy

At the balance sheet date the charity held unrestricted funds totalling £143,605 of which £124,431 is invested in the charity's freehold premises and other fixed assets which are retained to provide the necessary cash to enable the charity to carry out its current objectives.

The trustees' policy is to hold between 12 and 36 months expenditure. This range of funds is sufficient for working capital purposes and at the balance sheet date free funds held represented 31 months worth of expenditure. The trustees will review the level of reserves and the policy on an annual basis.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a trust deed dated 26th January 2004 and registered with the Charity Commission under charity number 235564.

Recruitment and appointment of new trustees

Trustees must be in agreement with the aims and objectives of the constitution of the charity and are recruited through word of mouth, education opportunities and mailing. Trustees are normally appointed to 3 year terms at the Annual meeting. They are provided with an induction pack and an initial briefing from the Chairman or Executive Director.

Organisational structure

Amethyst Resource Centre for Alcohol and Drug Education is also known by the name ARCADE and is administered by a board of unpaid trustees, who employ an Executive Director, Mr K Woods, who controls the work on a day-to-day basis.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to specific operational areas, investments and finances. The trustees monitor reserve levels, ensure controls exist over key financial systems and review business risks, thereby mitigating those risks through these procedures.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
235564

Principal address

11 Glebe Road
Reading
Berkshire
RG2 7AG

Trustees

J E Simmons - Chair
M H Perry (deceased 21.5.21)
Mrs J Woods

Independent Examiner

Colin Dalton FCA
Chartered Accountant
Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Trustees' Report
for the Year Ended 31 December 2021**

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 23 October 2021 and signed on its behalf by:



J E Simmons - Chair - Trustee

**Independent Examiner's Report to the Trustees of
Amethyst Resource Centre for Alcohol and
Drug Education**

Independent examiner's report to the trustees of Amethyst Resource Centre for Alcohol and Drug Education

I report to the charity trustees on my examination of the accounts of Amethyst Resource Centre for Alcohol and Drug Education (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Dalton FCA
Chartered Accountant
Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

Date: 23/10/2022

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	435	-	435	325
Charitable activities					
Furlough grants		17,048	-	17,048	16,416
Investment income	3	38,734	-	38,734	41,413
Total		<u>56,217</u>	<u>-</u>	<u>56,217</u>	<u>58,154</u>
EXPENDITURE ON					
Charitable activities	4				
Expenditure		56,035	-	56,035	58,767
NET INCOME/(EXPENDITURE)		182	-	182	(613)
RECONCILIATION OF FUNDS					
Total funds brought forward		143,423	654,197	797,620	798,233
TOTAL FUNDS CARRIED FORWARD		<u>143,605</u>	<u>654,197</u>	<u>797,802</u>	<u>797,620</u>

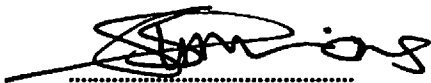
The notes form part of these financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	10	124,431	640,017	764,448	764,449
CURRENT ASSETS					
Debtors	11	-	-	-	2,072
Cash at bank and in hand		22,300	14,180	36,480	33,754
		<u>22,300</u>	<u>14,180</u>	<u>36,480</u>	<u>35,826</u>
CREDITORS					
Amounts falling due within one year	12	(3,126)	-	(3,126)	(2,655)
NET CURRENT ASSETS		<u>19,174</u>	<u>14,180</u>	<u>33,354</u>	<u>33,171</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>143,605</u>	<u>654,197</u>	<u>797,802</u>	<u>797,620</u>
NET ASSETS		<u>143,605</u>	<u>654,197</u>	<u>797,802</u>	<u>797,620</u>
FUNDS	13				
Unrestricted funds				143,605	143,423
Restricted funds				654,197	654,197
TOTAL FUNDS				<u>797,802</u>	<u>797,620</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23.01.22 and were signed on its behalf by:


.....
J E Simmons - Chair - Trustee

The notes form part of these financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Schools sessions and other projects	-	-	-	140
Donations	385	-	385	185
Virgin Money giving	50	-	50	-
	<u>435</u>	<u>-</u>	<u>435</u>	<u>325</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Rents received	38,722	-	38,722	41,332
Deposit account interest	12	-	12	81
	<u>38,734</u>	<u>-</u>	<u>38,734</u>	<u>41,413</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Expenditure	<u>38,901</u>	<u>17,134</u>	<u>56,035</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.21 £	31.12.20 £
Wages and volunteer costs	33,385	33,385
Social security costs	-	1,327
Pension costs	1,669	1,669
Project costs	-	25
Travel and subsistence	205	174
Vehicle lease	3,642	5,618
	<u>38,901</u>	<u>42,198</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. SUPPORT COSTS

	Governance costs
	£
Expenditure	<u><u>17,134</u></u>

Support costs, included in the above, are as follows:

	31.12.21	31.12.20
	Expenditure	Total activities
	£	£
Independent examiners costs	600	504
Wages and volunteer costs	760	746
Premises costs	10,083	10,134
Repairs and maintenance	2,349	2,078
Telephone and office costs	1,370	958
Motor expenses	358	440
Donations	513	250
Accountancy	889	1,295
Other expenses	212	164
	<u><u>17,134</u></u>	<u><u>16,569</u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Charitable and support	<u><u>1</u></u>	<u><u>1</u></u>

No employees received emoluments in excess of £60,000.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	325	-	325
Charitable activities			
Furlough grants	16,416	-	16,416
Investment income	41,413	-	41,413
Total	<u>58,154</u>	<u>-</u>	<u>58,154</u>
EXPENDITURE ON			
Charitable activities			
Expenditure	58,767	-	58,767
NET INCOME/(EXPENDITURE)	(613)	-	(613)
Transfers between funds	2,645	(2,645)	-
Net movement in funds	2,032	(2,645)	(613)
RECONCILIATION OF FUNDS			
Total funds brought forward	141,391	656,842	798,233
TOTAL FUNDS CARRIED FORWARD	<u>143,423</u>	<u>654,197</u>	<u>797,620</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	764,448	28,302	792,750
DEPRECIATION			
At 1 January 2021 and 31 December 2021	-	28,302	28,302
NET BOOK VALUE			
At 31 December 2021	764,448	-	764,448
At 31 December 2020	764,448	-	764,448

The property 11 Glebe Road, Reading was acquired for occupation by the charity during 2009. The property was in a dilapidated condition and during 2009 expenditure was incurred to bring the premises up to standard. No depreciation has been provided in the accounts as it is considered that the current value is in excess of the total costs incurred to date.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.21	31.12.20
	£	£
Other debtors	-	2,072
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.21	31.12.20
	£	£
Trade creditors	393	1,507
Social security and other taxes	968	-
Other creditors	1,165	644
Accrued expenses	600	504
	<u> </u>	<u> </u>
	<u>3,126</u>	<u>2,655</u>

13. MOVEMENT IN FUNDS		Net movement in funds	At
	At 1.1.21	£	31.12.21
	£	£	£
Unrestricted funds			
General fund	143,423	182	143,605
Restricted funds			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u> </u>	<u> </u>	<u> </u>
	654,197	-	654,197
TOTAL FUNDS	<u>797,620</u>	<u>182</u>	<u>797,802</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	56,217	(56,035)	182
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>56,217</u>	<u>(56,035)</u>	<u>182</u>

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	141,391	(613)	2,645	143,423
Restricted funds				
Newbury Temperance Society	14,180	-	-	14,180
Palmer Hall Trust	642,662	-	(2,645)	640,017
	<u>656,842</u>	<u>-</u>	<u>(2,645)</u>	<u>654,197</u>
TOTAL FUNDS	<u>798,233</u>	<u>(613)</u>	<u>-</u>	<u>797,620</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,154	(58,767)	(613)
TOTAL FUNDS	<u>58,154</u>	<u>(58,767)</u>	<u>(613)</u>

14. RELATED PARTY DISCLOSURES

Mrs J Woods who is a trustee of the charity is married to Mr K Woods, who has been an employee of the charity since 1988.

Mrs J Woods was not a trustee at the time Mr K Woods was appointed and has not participated in any staff oriented decisions made by the trustees.

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Schools sessions and other projects	-	-	-	140
Donations	385	-	385	185
Virgin Money giving	50	-	50	-
	<u>435</u>	<u>-</u>	<u>435</u>	<u>325</u>
Investment income				
Rents received	38,722	-	38,722	41,332
Deposit account interest	12	-	12	81
	<u>38,734</u>	<u>-</u>	<u>38,734</u>	<u>41,413</u>
Charitable activities				
Furlough grants	17,048	-	17,048	16,416
Total incoming resources	<u>56,217</u>	<u>-</u>	<u>56,217</u>	<u>58,154</u>
EXPENDITURE				
Charitable activities				
Wages and volunteer costs	33,385	-	33,385	33,385
Social security costs	-	-	-	1,327
Pension costs	1,669	-	1,669	1,669
Project costs	-	-	-	25
Travel and subsistence	205	-	205	174
Vehicle lease	3,642	-	3,642	5,618
	<u>38,901</u>	<u>-</u>	<u>38,901</u>	<u>42,198</u>
Support costs				
Governance costs				
Independent examiners costs	600	-	600	504
Wages and volunteer costs	760	-	760	746
Premises costs	10,083	-	10,083	10,134
Repairs and maintenance	2,349	-	2,349	2,078
Telephone and office costs	1,370	-	1,370	958
Motor expenses	358	-	358	440
Donations	513	-	513	250
Accountancy	889	-	889	1,295
Other expenses	212	-	212	164
	<u>17,134</u>	<u>-</u>	<u>17,134</u>	<u>16,569</u>

This page does not form part of the statutory financial statements

**Amethyst Resource Centre for Alcohol and
Drug Education**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Total resources expended	<u>56,035</u>	<u>-</u>	<u>56,035</u>	<u>58,767</u>
Net (expenditure)/income	<u>182</u>	<u>-</u>	<u>182</u>	<u>(613)</u>

This page does not form part of the statutory financial statements

Accounts

**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

Charity No.
235564

**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

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**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

TRUST INFORMATION

Trustees	J Simmons (Chairman) M Perry J Woods
Charity number	235564
Registered Office	11 Glebe Road Reading Berkshire RG2 7AG
Independent Examiner	Jonathan Mills CA ACCA Black & White CCA 2-3 Stable Court Herriard Park Hants RG25 2PL
Bankers	Yorkshire Bank 154-158 Kensington High Street London W8 7RL

AMETHYST RESOURCE CENTRE FOR ALCOHOL AND DRUG EDUCATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED

31ST DECEMBER 2020

The trustees have pleasure in presenting their report, together with the financial statements, for the year ended 31st December 2020.

Governing Document

The charity is governed by a trust deed as dated 26th January 2004 and registered with the Charity Commission under charity number 235564.

Organisational Structure

Amethyst Resource Centre for Alcohol and Drug Education is also known by the name ARCADE and is administered by a board of unpaid trustees, who employ an Executive Director, Mr K Woods, who controls the work on a day-to-day basis.

Trustees

Trustees must be in agreement with the aims and objectives of the constitution of the charity and are recruited through word of mouth, education opportunities and mailing. Trustees are normally appointed to 3 year terms at the Annual meeting. They are provided with an induction pack and an initial briefing from the Chairman or Executive Director.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to specific operational areas, investments and finances. The trustees monitor reserve levels, ensure controls exist over key financial systems and review business risks, thereby mitigating those risks through these procedures.

Charitable Objectives

The objects of the charity are: The encouragement of the total abstinence from alcoholic drink and other drugs; clean, healthy temperate living and Christian citizenship by the following means:

- a) The arrangement of educational meetings and events.
- b) Educational lectures, demonstrations and other activities in child, youth and adult meetings.
- c) The organisation and/or support of branches of Hope UK and similar educational and charitable organisations
- d) The organisation and/or support of groups dealing with alcohol and other drug related problems.
- e) The sale and distribution of educational literature.
- f) The organisation of occasional school events and conferences.
- g) The Centre may also carry out other related works which the Annual General Meeting may from time to time decide, provided it does not prejudice or affect the charitable status or the objects of the Centre.

Public Benefit

In setting its plans and priorities for areas of work, the trustees have had regard to the guidance from the charity commission on public statement of benefit.

**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED

31ST DECEMBER 2020

Trustees' Responsibilities in Relation to the Financial Statements

of the affairs for the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements the trustees are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make judgements and estimates that are reasonable and prudent;
- (iii) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy any time the financial position of the charity and to enable the trustees to ensure that the financial statements comply with applicable law including the Statement of Recommended Practice for charities SORP (FRS102) effective from 1 January 2019 in preparing the annual report and financial statements of the charity.

The trustees are responsible for safeguarding the assets of the charity and for their proper allocation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FINANCIAL REVIEW

Financial activities and results

A summary of the year's results can be found on page 5. There is Net Outgoing Resources for the year of £613.

Reserves policy

At the balance sheet date the charity held unrestricted funds totalling £138,133 (of which £119,142 is invested in the building and other fixed assets of the charity) which are retained to provide the necessary cash to enable the charity to carry out its current objectives. The trustees' policy is to hold between 12 and 36 months expenditure. This range of funds is sufficient for working capital purposes and at the balance sheet date free funds held represented 29 months worth of expenditure. The trustees will review the level of reserves and the policy on an annual basis.

Coronavirus response

The trustees acted quickly on the onset of the coronavirus, to not only ensure they could continue to meet the needs of those they serve, but also ensure they were financially responsible.

Coronavirus Job Retention Scheme

During the period £16,416 was claimed under the Coronavirus Job Retention Scheme. The rules of this scheme were consistently applied through-out and no over-claim was made. No other Coronavirus Support Schemes were claimed during this period.

Approved by the Board of Trustees and signed on its behalf by

.....
James Simmons - Chair

ARCADE 2020

As we have moved into 2020 and started our schools program Coronavirus hit, followed by lockdown this meant that we have had to review the way we work and how we can deliver projects into schools effectively and safely. The virus has also affected how we use our building.

We began to look at looking for new innovative ways of working with the schools and young people. Using VR Headset and software we are considering delivering some of our projects as Virtual experience. We also looked at providing online access to Take Control our year 7 project

We continue to work toward a position where education and prevention become the starting point of Early Intervention rather than Early Intervention beginning to happen once there is a problem.

Dame Carol Black recently issued part two of her Review of Drugs, titled 'Prevention, Treatment and Recovery'. In it, she says 'Preventing drug misuse is more cost-effective and socially desirable than dealing with the consequences of misuse'. She continues 'As no one can become addicted to drugs without using them regularly, society benefits enormously when people can be persuaded not to use drugs in the first place (primary prevention) or to stop occasional drug use before it becomes a problem (early intervention).'

She reminds schools that they should 'seize the major prevention opportunity presented by the statutory guidance for Relationships, Sex and Health Education (RSHE)' which 'sets out requirements in relation to teaching about tobacco, alcohol, prescription drugs and illicit drugs'.

Dame Carol also recommends that there should be 'investment in age-appropriate evidence-based services and support [for] all young people to build resilience and avoid substance misuse'. If you are reading this thinking you don't work in a school and that this isn't relevant to you, she goes on to point out that 'evidence shows that the same factors that increase childhood risk for drug use also increased risk of alcohol and tobacco use, poor academic performance, mental health problems, and harm to self and others. These problems cause immediate and long-term harm to individuals and wider society. Risk factors include chaotic, unrewarding environments, unremitting stress, social exclusion, and individual risk factors such as having difficulty managing emotions, coping with challenges, and exercising behavioural self-control. Prevention programmes which target these core risk factors in schools, in the community and in the family, can reduce drug use as well as many other problems that blight the lives of young people.' Clearly these are issues often addressed through youth work or work with families and the wider community. We all have a part to play in helping prevent drug-related harms.'

Our long-term relationship with Finland and colleagues from Finland YMCA continued to develop with cooperation in the development of the use of 360' cameras and VR headsets. We have also been asked to look at one of their new projects.

We continue to look for organisations that we can partner with to deliver and to equip young people with the life skills that they need to navigate their way through and around this changed environment. We are grateful for the relationship we have with Hope UK and along with them share the concern that young people will be more at risk from 'county lines' gangs, during lockdown. Our work remains vital, if we are to help young people navigate their way through the many challenges they are currently facing.



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Amethyst Resource Centre For Alcohol and Drug Education

On accounts for the year ended

31st December 2020

Charity no (if any)

235564

Set out on

1 pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

[Signature box]

Date:

28/10/2021

Name:

Mr Jonathan David Mills BSc(Hons) CA ACCA

Relevant professional qualification(s) or body (if any):

CA (ICAS) and ACCA

Address:

Black & White Accounting Limited – 2-3 Stable Court, Herriard Park, Hampshire, RG25 2PL.

Section B Disclosure

Give here brief details of any items that the examiner wishes to disclose.

N/A

**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST DECEMBER 2020

	Notes	<u>Unrestricted Funds</u> 2020	<u>Restricted Funds</u> 2020	<u>Total Funds</u> 2020	<u>Total Funds</u> 2019
<u>Voluntary income</u>					
Subscriptions, donations and affiliation fees	2	325	0	325	3,426
<u>Investment income</u>					
Rental income		41,332	0	41,332	39,872
Interest received		81	0	81	122
<u>Other income</u>					
Government Grants		16,416	0	16,416	0
Total incoming resources		58,154	0	58,154	43,419
RESOURCES EXPENDED					
<u>Costs of generating funds</u>					
		0	0	0	0
<u>Charitable activities</u>					
	3	42,198	0	42,198	41,187
<u>Governance and support costs</u>					
	4	16,569	0	16,569	18,168
Total resources expended		58,767	0	58,767	59,355
Net (outgoing)/incoming resources for the year before transfers					
Transfer between funds		(613)	0	(613)	(15,935)
		0	0	0	0
Net (outgoing)/incoming resources for the year		(613)	0	(613)	(15,935)
Other recognised gains and losses					
Gain /(loss) on sale of investments		0	0	0	0
Unrealised gain /(loss) on investments		0	0	0	0
Net movement in funds		(613)	0	(613)	(15,935)
Fund balance brought forward		141,391	656,842	798,233	814,168
Fund balance carried forward		<u>140,778</u>	<u>656,842</u>	<u>797,620</u>	<u>798,233</u>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

BALANCE SHEET

AS AT 31st December 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible Assets	6	764,449	761,804
		764,449	761,804
Current Assets			
Debtors	7	2,072	0
Cash at bank and in hand		33,754	37,507
		<u>35,826</u>	<u>37,507</u>
Creditors: amounts falling due within one year	8	<u>(2,655)</u>	<u>(1,078)</u>
Net current assets/(liabilities)		33,171	36,429
Total assets less current liabilities		797,620	798,233
Net assets		<u><u>797,620</u></u>	<u><u>798,233</u></u>
Funds			
Restricted Funds		654,197	656,842
Unrestricted Funds		143,423	141,391
Total funds		<u><u>797,620</u></u>	<u><u>798,233</u></u>

Approval

Approved by the Board of Trustees and signed on its behalf by

.....
James Simmons - Chair

.....
Date

AMETHYST RESOURCE CENTRE FOR ALCOHOL AND DRUG EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The accounts have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities SORP (FRS102) effective from 1 January 2019 in preparing the annual report and financial statements of the charity.

Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient certainty.

Incoming resources with related expenditure

When incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SOFA.

Donations

Income from voluntary sources such as donations and legacies, are created when received and when the charity has unconditional entitlement to the resources.

Investment income

This is included when receivable.

Investment gains and losses

This includes any gain or loss on sale of investments and any gain or loss resulting from revaluing investments to market value at the year end.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Resources expended

Direct costs have been categorised into 3 main activities: generating funds, charitable activities and governance costs. Expenditure specific to one of these headings has been directly allocated to it. Office salaries and other overhead expenditure has been apportioned in proportion to the charity to pay out resources.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a time basis consistent with the use of resources calculated by reference to an estimation of use of staff time.

Governance costs

Governance costs include costs of preparation and examination of the accounts and any cost of legal advice to trustees on governance or constitutional matters.

AMETHYST RESOURCE CENTRE FOR ALCOHOL AND DRUG EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

Depreciation

The property 11 Glebe Road Reading was acquired for occupation by the charity during the year ended 31st December 2009. The property was in a dilapidated condition and during 2009 expenditure was incurred during the year to bring the premises up to standard. No depreciation has been provided in the accounts as it is considered that the current value is in excess of the total cost incurred to date.

Depreciation has been provided at the following rates in order to write off the other assets over their estimated useful lives:

Motor vehicle	25%	Reducing balance
Plant and machinery	25%	Reducing balance

Investments

Investments are valued at market value in accordance with the recommendations in Accounting and Reporting by Charities SORP (FRS102) effective 1 January 2019. Realised gains and losses on disposals of investments during the year are included within the Statement of Financial Activities as they arise.

All investments were realised at the end of 2014.

Amethyst Refreshments (Reading) Limited was dissolved on 26th November 2013.

Pensions

The charity contributes towards the employee's pension scheme.

Funds

Restricted funds are to be used for specific purposes laid down by the donor.

Expenditure which meets these criteria is allocated to the fund, together with a fair allocation of support costs.

Unrestricted funds are available for the charity's general purposes.

Transfers to restricted funds are made at the discretion of the trustees.

2	<u>Voluntary income</u>	2020 £	2019 £
	Schools sessions and other projects	140	890
	Unrestricted Donations	185	2,536
		<hr/>	<hr/>
		<u>325</u>	<u>3,426</u>

**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

Notes

		2020	2019
		£	£
3	<u>Charitable activities</u>		
	Salaries, pension and other staff and volunteer costs	5 36,381	36,638
	Project costs	25	358
	Travel and subsistence	174	1,109
	Vehicle Lease	5,618	3,081
		<u>42,198</u>	<u>41,187</u>
4	<u>Governance and support costs</u>		
	Salaries, pension and other staff and volunteer costs	746	729
	Premises costs	10,134	9,976
	Repairs and renewals	2,078	2,100
	Printing, postage, stationery and other office expenses	958	1,263
	Motor Expenses	440	571
	Other expenses	164	481
	Donations	250	1,750
	Accountancy	1,799	1,298
	Total expenditure	<u>16,569</u>	<u>18,168</u>

**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST DECEMBER 2020	2020	2019
	£	£
5 Staff costs		
Wages and salaries	33,385	33,385
Social security costs	1,327	1,585
Pensions costs	1,669	1,669
	<u>36,381</u>	<u>36,638</u>

The trustees received no remuneration during the year, nor were any expenses re-imbursed to them. The average number of persons employed by the charity during the year was:

Charitable services	0.9	0.9
Support and governance	<u>0.1</u>	<u>0.1</u>
	<u>1.0</u>	<u>1.0</u>

6 Tangible fixed assets	Freehold Property	Furniture & fittings
Cost		
At 1st January 2020	761,804	28,302
Additions	2,645	0
Disposals	<u>0</u>	<u>0</u>
At 31st December 2020	<u>764,449</u>	<u>28,302</u>
Depreciation		
At 1st January 2020	0	28,302
Charge for the year	0	0
Disposals	<u>0</u>	<u>0</u>
At 31st December 2020	<u>0</u>	<u>28,302</u>
Net Book Value		
At 31st December 2019	<u>761,804</u>	<u>0</u>
At 31st December 2020	<u>764,449</u>	<u>0</u>

**AMETHYST RESOURCE CENTRE FOR
ALCOHOL AND DRUG EDUCATION**

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST DECEMBER 2020

2020
£

2019
£

7 Debtors

Other debtors	2,072	0
	<u>2,072</u>	<u>0</u>

8 Creditors: amounts falling due within one year

Trade Creditors	1,508	259
Office rental deposit	593	593
Barclaycard	51	183
Other taxes and social security costs	0	44
Accruals	504	0
	<u>2,655</u>	<u>1,078</u>

9 Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total 2020	Total 2019
Restricted funds				
Newbury Temperance Society		14,180	14,180	14,180
Palmer Hall Trust	640,017		640,017	642,662
	<u>640,017</u>	<u>14,180</u>	<u>654,197</u>	<u>656,842</u>
Unrestricted funds				
	<u>124,432</u>	<u>18,991</u>	<u>143,423</u>	<u>141,391</u>
	<u>764,449</u>	<u>33,171</u>	<u>797,620</u>	<u>798,233</u>

10 Related party transactions

Mrs J Woods, a trustee of the charity, is married to Mr K Woods, who has been an employee of the charity since 1988.

Mrs J Woods was not a trustee at the time Mr Woods was appointed, and has not participated in any staff oriented decisions made by the trustees.