

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

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

CONTENTS

	Page
Trust Information	1
Report of the Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the financial statements	8 - 12

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, unrelenting 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:

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	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Total Funds 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		(613)	0	(613)	(15,935)
Transfer between funds		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		140,778	656,842	797,620	798,233

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>797,620</u>	<u>798,233</u>
Funds			
Restricted Funds		654,197	656,842
Unrestricted Funds		143,423	141,391
Total funds		<u>797,620</u>	<u>798,233</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/>
		325	3,426
		<hr/>	<hr/>

**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

ST 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.