

**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**

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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

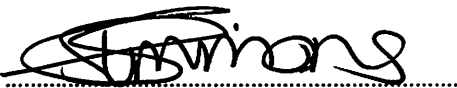
**Trustees**

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 10<sup>th</sup> 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**

		Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	655	-	655	589
Investment income	3	35,580	-	35,580	38,947
<b>Total</b>		<u>36,235</u>	<u>-</u>	<u>36,235</u>	<u>39,536</u>
<b>EXPENDITURE ON</b>					
Charitable activities	4				
Expenditure		47,449	-	47,449	56,874
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,214)</b>	<b>-</b>	<b>(11,214)</b>	<b>(17,338)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		126,267	654,197	780,464	797,802
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	118,584	645,865	764,449	764,448
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		25	8,332	8,357	19,155
<b>CREDITORS</b>					
Amounts falling due within one year	11	(3,556)	-	(3,556)	(3,139)
<b>NET CURRENT ASSETS</b>		<u>(3,531)</u>	<u>8,332</u>	<u>4,801</u>	<u>16,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>115,053</u>	<u>654,197</u>	<u>769,250</u>	<u>780,464</u>
<b>NET ASSETS</b>		<u>115,053</u>	<u>654,197</u>	<u>769,250</u>	<u>780,464</u>
<b>FUNDS</b>	12				
Unrestricted funds				115,053	126,267
Restricted funds				654,197	654,197
<b>TOTAL FUNDS</b>				<u>769,250</u>	<u>780,464</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10<sup>th</sup> 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
	£
Expenditure	<u><u>20,065</u></u>

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	<del>1,031</del>	<del>428</del>
Donations	100	550
Accountancy	989	881
Other expenses	198	155
	<u><u>20,065</u></u>	<u><u>18,048</u></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><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 2023**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	764,449	28,302	792,751
<b>DEPRECIATION</b>			
At 1 January 2023 and 31 December 2023	-	28,302	28,302
<b>NET BOOK VALUE</b>			
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	126,267	(11,214)	115,053
<b>Restricted funds</b>			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u>654,197</u>	<u>-</u>	<u>654,197</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	36,235	(47,449)	(11,214)
	<u>36,235</u>	<u>(47,449)</u>	<u>(11,214)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	143,605	(17,338)	126,267
<b>Restricted funds</b>			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	<u>654,197</u>	<u>-</u>	<u>654,197</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	39,536	(56,874)	(17,338)
	<u>39,536</u>	<u>(56,874)</u>	<u>(17,338)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	655	-	655	506
Fundraising	-	-	-	83
	<u>655</u>	<u>-</u>	<u>655</u>	<u>589</u>
<b>Investment income</b>				
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>
<b>Total incoming resources</b>	<u>36,235</u>	<u>-</u>	<u>36,235</u>	<u>39,536</u>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
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>
<b>Support costs</b>				
<b>Governance costs</b>				
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>
<b>Total resources expended</b>	<u>47,449</u>	<u>-</u>	<u>47,449</u>	<u>56,874</u>
<b>Net (expenditure)/income</b>	<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