

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.

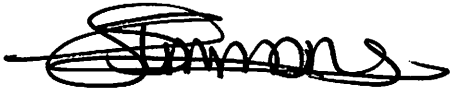
**Amethyst Resource Centre for Alcohol and
Drug Education**

**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', with a large, stylized initial 'S'.

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').

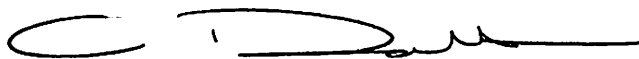
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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**

		Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
	Notes				
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

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 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 Expenditure £	31.12.23 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>-</u>	<u>35,580</u>
Total	<u>36,235</u>	<u>-</u>	<u>36,235</u>
 EXPENDITURE ON			
Charitable activities			
Expenditure	<u>47,449</u>	<u>-</u>	<u>47,449</u>
 NET INCOME/(EXPENDITURE)	 (11,214)	 -	 (11,214)
 RECONCILIATION OF FUNDS			
Total funds brought forward	126,267	654,197	780,464
 TOTAL FUNDS CARRIED FORWARD	 <u><u>115,053</u></u>	 <u><u>654,197</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**

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	764,448	28,302	349	793,099
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	-	28,302	87	28,389
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>769,250</u>	<u>(14,853)</u>	<u>754,397</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>30,193</u>	<u>(45,046)</u>	<u>(14,853)</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>780,464</u>	<u>(11,214)</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**

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
	24,273	-	24,273	27,384
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
	19,286	1,400	20,686	20,065
Total resources expended	43,646	1,400	45,046	47,449
Net (expenditure)/income	(14,853)	-	(14,853)	(11,214)

This page does not form part of the statutory financial statements