

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2019

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

CONTENTS

	Page
Trust Information	1
Report of the Trustees	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance sheet	6
Notes to the financial statements	7 - 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	Patricia Fox FCCA The Old Estate Office Farleigh Lane Farleigh Wallop RG25 2HR
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 2019

The trustees have pleasure in presenting their report, together with the financial statements, for the year ended 31st December 2019.

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 2019

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 2005). 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 £16k.

Reserves policy

At the balance sheet date the charity held unrestricted funds totalling £141k (of which £119K 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.

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

.....
James Simmons - Chair



DRUG EDUCATION FOR LIFE

Registered Charity No. 235564

ARCADE IN 2019

The year started well and we continued to deliver targeted sessions to different year groups in Schools in Berkshire, and the surrounding area

In March our Executive Director (who is also our sole employee) was diagnosed with a medical condition that meant we had to cancel sessions for a period of 4 months.

We started to deliver sessions in June and decided to look at how and what we could deliver in the coming academic year.

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 Early Intervention beginning to happen 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 provided space for individual and community development through the use of space in our building.

We have a long term relationship with Finland and colleagues from Finland YMCA came to Reading to share about their latest project involving a 360 degree camera and virtual reality headsets.

As we have moved into 2020 and Coronavirus hit, followed by lockdown this meant that we have had to review the way we work and how we can deliver into schools effectively and safely. The virus has also affected how we use our building. We are in the process of looking how we can move experiential learning projects online and looking for new innovative ways of working with the schools and young people. One idea for Amaze our Year 6 project is to use new software to build the Amaze structure virtually so that the young people will be able to walk around the project using virtual reality headsets.

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 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.

Report to the trustees of Amethyst Resource Centre for Alcohol and Drug Education

I report on the accounts of the charity for the year ended 31st December 2019.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 1993 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Patricia Fox FCCA
Chartered Certified Accountant
The Old Estate Office
Farleigh Lane
Farleigh Wallop
RG25 2HR

Date..... 28/10/2020

Signed..... 

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

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST DECEMBER 2019

	Notes	<u>Unrestricted Funds</u> 2019	<u>Restricted Funds</u> 2019	<u>Total Funds</u> 2019	<u>Total Funds</u> 2018
<u>Voluntary income</u>					
Subscriptions, donations and affiliation fees	2	3,426	0	3,426	18,987
<u>Investment income</u>					
Rental income		39,872	0	39,872	41,478
Interest received		122	0	122	65
Total incoming resources		43,419	0	43,419	60,530
RESOURCES EXPENDED					
<u>Costs of generating funds</u>	3	0	0	0	0
<u>Charitable activities</u>	4	41,187	0	41,187	42,326
<u>Governance and support costs</u>	5	18,168	0	18,168	16,024
Total resources expended		59,355	0	59,355	58,350
Net (outgoing)/incoming resources for the year before transfers		(15,935)	0	(15,935)	2,180
Transfer between funds	12	2,100	(2,100)	0	0
Net (outgoing)/incoming resources for the year		(13,835)	(2,100)	(15,935)	2,180
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		(13,835)	(2,100)	(15,935)	2,180
Fund balance brought forward		155,226	658,942	814,168	811,988
Fund balance carried forward		141,391	656,842	798,233	814,168

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 2019

	Notes	2019 £	2018 £
Fixed Assets			
Tangible Assets	7	761,804	761,804
		761,804	761,804
Current Assets			
Debtors	8	0	0
Cash at bank and in hand		37,507	55,511
		<u>37,507</u>	<u>55,511</u>
Creditors: amounts falling due within one year	9	<u>(1,078)</u>	<u>(3,148)</u>
Net current assets/(liabilities)		36,429	52,364
Total assets less current liabilities		798,233	814,168
Net assets		<u><u>798,233</u></u>	<u><u>814,168</u></u>
Funds			
Restricted Funds		656,842	658,942
Unrestricted Funds		141,391	155,226
Total funds		<u><u>798,233</u></u>	<u><u>814,168</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 2019

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 2005) issued in March 2005 and applicable accounting standards.

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 2019

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: Statement of Recommended Practice 2005. 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>	2019 £	2018 £
	Schools sessions and other projects	890	1,325
	Unrestricted Donations	2,536	17,660
	Fundraising	0	2
		<hr/>	<hr/>
		<u>3,426</u>	<u>18,987</u>

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2019

	2019	2018
	£	£
3		
<u>Costs of generating funds</u>		
Fundraising	0	0
	<hr/>	<hr/>
	<u>0</u>	<u>0</u>
	<hr/>	<hr/>
 4		
<u>Charitable activities</u>		
Salaries, pension and other staff and volunteer costs	36,638	37,739
Project costs	358	287
Travel and subsistence	1,109	707
Vehicle Lease	3,081	3,593
Allocated overheads	0	0
	<hr/>	<hr/>
	<u>41,187</u>	<u>42,326</u>
	<hr/>	<hr/>
 5		
<u>Governance and support costs</u>		
Salaries, pension and other staff and volunteer costs	729	731
Premises costs	9,976	9,263
Repairs and renewals	2,100	2,033
Printing, postage, stationery and other office expenses	1,263	1,418
Motor Expenses	571	565
Other expenses	481	736
Donations	1,750	0
Accountancy	1,298	1,277
	<hr/>	<hr/>
Total expenditure	<u>18,168</u>	<u>16,024</u>
	<hr/>	<hr/>

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST DECEMBER 2019

**2019
£**

**2018
£**

6 Staff costs

Wages and salaries	33,385	33,385
Social security costs	1,585	2,224
Pensions costs	1,669	2,131
	<u>36,638</u>	<u>37,739</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>

7 Tangible fixed assets

	Freehold Property	Property Repairs	Motor Vehicle	Furniture & fittings
Cost				
At 1st January 2019	761,804	0	0	28,302
Additions	0	0	0	0
Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31st December 2019	<u>761,804</u>	<u>0</u>	<u>0</u>	<u>28,302</u>
Depreciation				
At 1st January 2019	0	0	0	28,302
Charge for the year	0	0	0	0
Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31st December 2019	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,302</u>
Net Book Value				
At 31st December 2018	<u>761,804</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31st December 2019	<u>761,804</u>	<u>0</u>	<u>0</u>	<u>0</u>