

**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**

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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		<u>56,874</u>	<u>-</u>	<u>56,874</u>	<u>56,035</u>
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
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><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	<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 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	<u>56,035</u>	<u>-</u>	<u>56,035</u>
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	<u>764,448</u>	<u>28,302</u>	<u>792,750</u>
DEPRECIATION			
At 1 January 2022 and 31 December 2022	<u>-</u>	<u>28,302</u>	<u>28,302</u>
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
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**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
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,048</u>
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