REGISTERED CHARITY NUMBER: 235564

Trustees' Report and

Unaudited Financial Statements

for the Year Ended 31 December 2025

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

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

Amethyst Resource Centre for Alcohol and Drug Education

Trustees' Report for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

ARCADE IN 2025

ARCADE have a track record for delivering lifeskills based alcohol and other drug education and prevention. Our innovative projects have always focused on building self esteem, developing decision making skills and providing age appropriate alcohol and drug education.

The rise of Vaping amongst young people and the supply of edibles, food and drink products which contain Tetrahydrocannabinol (THC) or synthetic THC is something that needs to be addressed. We believe that there is a real need for lifeskills based alcohol and drug education to be available in schools

Vaping among young people remains an issue , levels of Nicotine and substances such as THC in vapes mean that it is important to look for ways to prevent the problems caused by this. We continue to promote and support online courses about vaping.

The rise in the supply of edibles including brightly coloured packages that contain lookalike sweets ,which contain THC or synthetic THC which appeals to children and young people. We continue to look for opportunities to work with other organisations, in particular we are grateful for the help and support from Hope UK in the delivery of work in schools in our area.

We gifted equipment to Just Around the Corner (JAC), a charity which supports young people as they deal with pressures in their life.

During 2024 the trustees decided that we needed to put our building on the market. The sale finally took place in July2025. The trustees have been considering future work and are exploring the best way for ARCADE to move forward. This has led to meetings with other organisations involved in alcohol and drug education to consider our future work and development.

FINANCIAL REVIEW

Financial review

The financial statements show total income for the year of £38,786 including a profit on the sale of the Charity's freehold property of £37,202. Income in 2024 totalled £30,193.

Expenditure for the year totalled £36,678 resulting in a net surplus for the year of £2,108 (£14,853 deficit : 2024).

As a result funds increased over the year by £2,108 from £754,397 to £756,505.

Trustees' Report
for the Year Ended 31 December 2025

FINANCIAL REVIEW
Reserves policy
At the balance sheet date the charity held unrestricted funds totalling £116,488 in-comparison to £100,200 as at 31/12/2024. 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.

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).

TRUSTEES' RESPONSIBILITY STATEMENT - continued

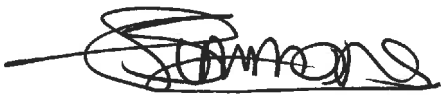
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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.

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 29 October 2026 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 2025.

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: 29/10/2026

Amethyst Resource Centre for Alcohol and Drug Education

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	299	-	299	1,705
Investment income	3	1,285	-	1,285	24,288
Other income		37,202	-	37,202	4,200
Total		38,786	-	38,786	30,193
EXPENDITURE ON					
Raising funds		273	-	273	-
Charitable activities	4				
Expenditure		36,405	-	36,405	45,046
Total		36,678	-	36,678	45,046
NET INCOME/(EXPENDITURE)		2,108	-	2,108	(14,853)
Transfers between funds	13	14,180	(14,180)	-	-
Net movement in funds		16,288	(14,180)	2,108	(14,853)
RECONCILIATION OF FUNDS					
Total funds brought forward		100,200	654,197	754,397	769,250
TOTAL FUNDS CARRIED FORWARD		116,488	640,017	756,505	754,397

The notes form part of these financial statements

Amethyst Resource Centre for Alcohol and Drug Education

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	10	**196**	-	**196**	764,710
CURRENT ASSETS					
Debtors	11	**1,996**	-	**1,996**	308
Cash at bank and in hand		**117,929**	**640,017**	**757,946**	5,127
		119,925	**640,017**	**759,942**	5,435
CREDITORS					
Amounts falling due within one year	12	**(3,633)**	-	**(3,633)**	(15,748)
NET CURRENT ASSETS		**116,292**	**640,017**	**756,309**	(10,313)
TOTAL ASSETS LESS CURRENT LIABILITIES		**116,488**	**640,017**	**756,505**	754,397
NET ASSETS		**116,488**	**640,017**	**756,505**	754,397
FUNDS	13				
Unrestricted funds				**116,488**	100,200
Restricted funds				**640,017**	654,197
TOTAL FUNDS				**756,505**	754,397

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2026 and were signed on its behalf by:



J E Simmons - Chair - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

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	31.12.25 Total funds	31.12.24 Total funds
	£	£	£	£
Donations	299	-	299	1,705

continued...

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	31.12.25 Total funds	31.12.24 Total funds
	£	£	£	£
Rents received	1,285	-	1,285	24,288

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Expenditure	24,639	11,766	36,405

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	£	£
Wages and volunteer costs	22,034	22,034
Pension costs	1,836	1,836
Travel and subsistence	769	189
Vehicle lease	-	214
	24,639	24,273

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Expenditure	101	11,665	11,766

Support costs, included in the above, are as follows:

	31.12.25 Expenditure	31.12.24 Total activities
	£	£
Bank charges	36	-
Depreciation of tangible fixed assets	65	87
Independent examiners costs	780	750
Wages and volunteer costs	1,855	1,855
Premises costs	5,982	10,946
Repairs and maintenance	658	5,255
Telephone and office costs	1,111	979
Storage unit rental	482	-
Accountancy	757	795
Other expenses	40	106
	11,766	20,773

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7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Charitable and support	1	1

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	305	1,400	1,705
Investment income	24,288	-	24,288
Other income	4,200	-	4,200
Total	28,793	1,400	30,193
EXPENDITURE ON			
Charitable activities			
Expenditure	43,646	1,400	45,046
NET INCOME/(EXPENDITURE)	(14,853)	-	(14,853)
RECONCILIATION OF FUNDS			
Total funds brought forward	115,053	654,197	769,250
TOTAL FUNDS CARRIED FORWARD	100,200	654,197	754,397

continued...

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2025	**764,448**	**28,302**	**349**	**793,099**
Disposals	**(764,448)**	**-**	**-**	**(764,448)**
At 31 December 2025	**-**	**28,302**	**349**	**28,651**
DEPRECIATION				
At 1 January 2025	**-**	**28,302**	**87**	**28,389**
Charge for year	**-**	**-**	**66**	**66**
At 31 December 2025	**-**	**28,302**	**153**	**28,455**
NET BOOK VALUE				
At 31 December 2025	**-**	**-**	**196**	**196**
At 31 December 2024	764,448	-	262	764,710

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

	31.12.25 £	31.12.24 £
Trade debtors	**-**	40
Other debtors	**1,996**	268
	1,996	308

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	**687**	681
Net wages & pensions	**1,709**	-
Other creditors	**457**	1,464
Accrued expenses	**780**	13,603
	3,633	15,748

13. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	**100,200**	**2,108**	**14,180**	**116,488**
Restricted funds				
Newbury Temperance Society	**14,180**	**-**	**(14,180)**	**-**
Palmer Hall Trust	**640,017**	**-**	**-**	**640,017**
	654,197	**-**	**(14,180)**	**640,017**
TOTAL FUNDS	**754,397**	**2,108**	**-**	**756,505**

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**38,786**	**(36,678)**	**2,108**
TOTAL FUNDS	**38,786**	**(36,678)**	**2,108**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	115,053	(14,853)	100,200
Restricted funds			
Newbury Temperance Society	14,180	-	14,180
Palmer Hall Trust	640,017	-	640,017
	654,197	-	654,197
TOTAL FUNDS	769,250	(14,853)	754,397

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	28,793	(43,646)	(14,853)
Restricted funds			
Tree Work Fund	1,400	(1,400)	-
TOTAL FUNDS	30,193	(45,046)	(14,853)

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 2025

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	299	-	299	1,705
Investment income				
Rents received	1,285	-	1,285	24,288
Other income				
Gain on sale of tangible fixed assets	37,202	-	37,202	4,200
Total incoming resources	38,786	-	38,786	30,193
EXPENDITURE				
Other trading activities				
Bank interest	273	-	273	-
Charitable activities				
Wages and volunteer costs	22,034	-	22,034	22,034
Pension costs	1,836	-	1,836	1,836
Travel and subsistence	769	-	769	189
Vehicle lease	-	-	-	214
	24,639	-	24,639	24,273
Support costs				
Finance				
Bank charges	36	-	36	-
Depreciation of tangible fixed assets	65	-	65	87
	101	-	101	87
Governance costs				
Independent examiners costs	780	-	780	750
Wages and volunteer costs	1,855	-	1,855	1,855
Premises costs	5,982	-	5,982	10,946
Repairs and maintenance	658	-	658	5,255
Telephone and office costs	1,111	-	1,111	979
Storage unit rental	482	-	482	-
Accountancy	757	-	757	795
Other expenses	40	-	40	106
	11,665	-	11,665	20,686
Total resources expended	36,678	-	36,678	45,046
Net (expenditure)/income	2,108	-	2,108	(14,853)